DOCUMENT RESUME

ED 188 769 PS 011 537

AUTHOR Fredricks, Maggie; Lundin, Shirley
TITLE You Can Design a Parent Cooperative Preschool.
INSTITUTION Triton Coll., River Grove, Ill.
SPONS AGENCY Office of Education (DHEW), Washington, D.C.
PUB DATE 80
GRANT 79-1773-007
NOTE 206p.

EDRS PRICE MF01/PC09 Plus Postage.
DESCRIPTORS Budgeting; Classroom Design; *Community Action; Guidelines; *Parent Participation; *Parent Role; *Preschool Education; *Program Development; School Organization; School Policy; Site Selection; Taxes

ABSTRACT

In 13 chapters this manual provides guidelines for organizing a parent cooperative preschool. Topics discussed include getting started, recruiting other parents, working with parents as teachers, program evaluation, site selection, formal organization, finance, policy formation, staffing, classroom design and curriculum planning. Related materials, such as observation guides, sample articles of organization, meeting agendas and an extensive bibliography are appended. (RH)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED188769

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

YOU CAN DESIGN

A PARENT COOPERATIVE

PRESCHOOL

PS011537

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY
Maggie Fredericks
TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

Maggie Fredricks

Shirley Lundin

Parent Education Program
Triton College
2000 Fifth Avenue
River Grove, Illinois 60171

1980

(This manual is made possible by a federal grant under Title I-A of the Higher Education Act of 1965.)
79-1773-007

We want to acknowledge those co-workers who trusted our judgment in developing the ideas for this manual, and freely gave us their time, support and encouragement for completing the task.

To Lynn Parker, Project Director, and Assistant Dean of the School of Continuing Education at Triton College, who wrote the grant, and gave her expert guidance and counseling throughout the year.

To Margaret Budz, Coordinator of Triton College's Child Care Program, who shared our enthusiasm for P.E.P. and children, and whose ideas, resources, and expertise never failed.

To the Title I-A committee who recognized the need for parent education and responded by funding the P.E.P. grant.

To Jim McClure who conceived the P.E.P. logo early in the year, and Beth Patterson, whose design brightens the cover of this handbook.

And especially to Linda Novak, an invaluable member of the P.E.P. working team, without whose good humor, persistence, dedication, and considerable decoding and typing skills, this handbook would still be a yellow legal pad.

TABLE OF CONTENTS

Chapter 1: Considering a Parent Cooperative Preschool . . . 1

Chapter 2: Getting Started 3
A. Recruiting Other Parents 3
B. Determining Your Approach and Philosophy . . 5

Chapter 3: Finding Your Site 8
A. Looking for Space 8
B. Looking at your Space 9
C. Approving Your Space 11

Chapter 4: Organizing Your Group 15
A. Incorporating 15
B. Writing By-laws 16
C. Conducting Meetings 23

Chapter 5: Planning Your Finances 25
A. Budgeting 25
B. Raising Funds 27
C. Bookkeeping 30

Chapter 6: Developing Policies and Forms 67
A. Developing Personnel Policies 67
B. Developing School Policies 70
C. Developing Forms 72

Chapter 7: Staffing Your Co-op 77
A. Identifying Director/Teacher Qualities . . 77
B. Writing A Job Description 79
C. Recruiting Applicants 81
D. Interviewing Applicants 82

Chapter 8: Looking At Your Room 85
A. Selecting Equipment 86
B. Arranging Your Room 90
C. Building Your Playground 91

Chapter 9:	Planning Your Curricula	92
Chapter 10:	Working With Parents As Teachers	94
Chapter 11:	Evaluating	99
Chapter 12:	Sustaining Your Co-op	102
Chapter 13:	Organizing Playgroups As Alternatives to Co-ops	106
	Sources	109
	Appendices	111
	Bibliography	170

CONSIDERING A PARENT COOPERATIVE PRESCHOOL

Parents are a child's first and most important teachers. But as children grow they develop needs which the family by itself cannot fill. Many outside resources are used to meet these needs and a cooperative preschool (co-op) is one such resource.

A co-op supplements the home by enabling children to spend time in a children's world. It is a special environment designed for children:

* To develop social skills such as sharing, cooperating and making friends
* To develop language skills to enhance the ability to communicate
* To develop self-esteem and self-confidence
* To develop and master physical skills
* To learn to solve problems
* To express feelings and discover ways of handling their emotions

* To use their imagination and creativity

* To sharpen their senses

A co-op also is a place for parents:

* To support their child in the first step outside the family circle

* To observe their child acting independently and cooperatively with others

* To learn about development of the preschool child

* To develop a cooperative rapport with other families sharing the same goals

* To make friends

* To become involved in the education of their child

* To provide a community service

* To develop and practice leadership and management skills

A cooperative preschool differs from other preschools in its manner of including parents as an integral component of the school's planning and administration. You and the other parents of children enrolled in the co-op have the responsibility for handling business affairs, assisting the professional teaching staff in the playroom, maintaining the building, and providing the equipment. You work with other parents, pooling your resources to make a contribution to the on-going program of the school. The children's playroom becomes a laboratory for you to learn parenting skills and guidance techniques. Regular parent meetings provide forums for discussing your concerns relating to parenthood and family living.

For children and for adults, a cooperative preschool offers opportunities for forming lasting friendships, for learning and enjoyment, and for personal growth.

GETTING STARTED

Recruiting Other Parents

From the initial effort until the doors actually open, your parent cooperative preschool involves people working and planning together toward a common goal. While a cooperative preschool may begin as one or two friends with a good idea, a core group of six to ten committed families will be needed to plan and organize your group as it moves along. Involving others in organizing and implementing means letting them know the "whats" and "whys" of cooperative preschools. Here are a few suggestions for spreading the word (and the work).

A first step in recruiting others is to share your ideas with friends, neighbors, relatives, and acquaintances who may have preschool children. Show your enthusiasm! Announce the benefits of a cooperative preschool, and don't hesitate to ask for commitment.

After you've exhausted your supply of friends, relatives, and acquaintances, you may enlist others in your community. Pinpoint the places parents of young kids gather. Visit or phone local groups or locations, such as:

Parks and recreation departments

P.T.A.'s and other school groups

Health and Pediatric clinics

Churches

Neighborhood associations

Community, city, or village offices or halls

Commercial establishments, such as laundromats, shoe stores, grocery stores, hair salons, or even bowling alleys.

Employees and staff in these locations may help promote the co-op by hanging posters, making announcements, or even suggesting to you some names of families they think may be interested.

Make fliers or posters, and duplicate them with the help of an instant print machine. Tack them up in the places listed above. Distribute them door-to-door, (if your energy holds out) giving your phone number for anyone wanting more information. Keep index cards and writing equipment near your phone at all times, and take the name, address, phone number, and ages of the caller's children.

When your new recruits are interested, get them involved right away. Ask them to bring friends with them to your next meeting. The group will start to grow.

Plan an organizational meeting in a home, or ask to use a community location such as a library, church, or park building. When all the meeting arrangements have been made, use your local community newspapers to disseminate information. Most community newspapers are printed as weekly publications. They have deadlines for submission of news items from a few days to a week before the paper goes to print. Call the editorial staff for information about deadlines, and where to send news items. A press release to publicize an organizational meeting could

include a brief and concise sentence stating the purpose of a cooperative preschool, the place, time and date of your meeting. Be sure to add your name and/or phone number to the article to allow readers to get more information. A sample news release is included in Appendix A.

When your cooperative has grown to include six or more parents who are willing to work, your group is ready to start the organizational steps, such as selecting a site, developing by-laws, incorporating as a non-profit organization, licensing, and fund raising. You will continue to accept more parents during this time.

Determining Your Approach and Philosophy

To have a functioning cooperative preschool, you will want to insure that members are in harmony and agreement about its philosophy.

Although your group shares an interest in a cooperative concept of education, you may not all agree on which preschool model is best for your children. You may have different, or only vague ideas about what constitutes a good environment for young children. Putting your philosophy in writing will be one of your group's first tasks.

Observations

Unless your members have had some recent experience working with preschools, their image of a preschool has probably developed from books or magazines, television, recollections of their kindegarten experience, Sunday school, or discussions with other parents. You can identify some of the differences by sharing ideas and expectations for the co-op with your group. Initially a simple survey may be helpful in getting a discussion started. (See Appendix B .)

Observe the programs at other preschools in your area to gather information and to share impressions. As you observe, you will be looking at six elements of the preschool setting: the environment, the use of space, the equipment, the tone of

the classroom, the activities, and the use of volunteers in the classroom. These observations, will give your members some common experiences for comparing information about what different preschool programs offer. As you become familiar with the physical facilities typical in preschool classrooms, you will develop some criteria for developing and evaluating your own program. Appendix C includes a sample preschool observation guide.

Discussion

When enough members have observed preschools and have formulated impressions and opinions, your group is ready to discuss your philosophy. A program's philosophy is what parents, staff and community believe in and value collectively. It states what you think is important to the children and families in your program. It also describes how you believe children learn.

Remember: Everything you do, every decision you make, and course of action you take is based on your consciously and unconsciously held beliefs, attitudes and values.

Your philosophy should include broad goals of what children should learn (curriculum), how children should be taught (methodology) and how you should plan and administer the program, elg., staffing, equipping, scheduling and working with parents. Consider the following questions when developing your philosophy:

1. What are the goals and objectives of your program?

2. How will you provide for individual differences in children? (e.g., cultures, developmental levels, behaviors, physical abilities, etc.)

3. Who will be eligible for membership in your co-op? (e.g., ages of children, geographic location, time availability, etc.)

4. What type of staffing fits in with your ideas of early childhood education?

5. How will you as parents be included in your program?

6. What are your views of child development that will affect your philosophy?

7. What are your views on the children's learning environment?

8. What are your views on discipline?

FINDING YOUR SITE

Now that your group has developed a philosophy for your cooperative preschool, choosing a site is another major challenge. Somehow, "the place" represents all the time and effort so far invested, and moves you a step closer to the final product. Knowing the exact location will also contribute to your group's recruitment efforts--bringing in new families who live near the site. Once your preschool is located in the community it may be easier to solicit donations from local businesses, and/or social or philanthropic organizations.

Looking for Space

Churches often have classrooms with child-sized furnishings which are only used on Sundays. Vacant space may also exist in park recreation centers, school buildings, clubhouses, civic centers or homes.

Each member of your co-op can aid in the search for an appropriate facility. A local telephone directory can be a resource to you by providing a catalog of places to contact. Such a contact may result in available space, reasonable fees and community support for your co-op. Remember to share that

your preschool will provide a community service and that you are a non-profit organization with limited funds.

If you prefer to rent commercial property, such as a storefront building, then higher costs must be planned. Community support in the form of a subsidy would merit investigation.

Local community officers such as the building inspector, health inspector and/or zoning commissioner should be alerted to the group's needs. These individuals may offer further leads and suggestions. Because they will be involved in the final approval of the site, enlist their support early in the search process to facilitate the co-op's progress.

Avoid making a financial commitment to a landlord or organization until your facility has been inspected by all the regulating agencies. Codes and licensing standards may prohibit the use of the space for your preschool, and signing a lease may bind your group to a contract which you cannot maintain.

Looking At Your Space

Although you will want to remain open-minded when inspecting potential sites, there are factors beyond availability and cost which will influence your decision. Consider the following:

Is there adequate indoor and outdoor space?*

Is the playground safely enclosed and/or free from such hazards as traffic, bodies of water, or vast areas of open space?

Is there parking available so parents are free to come into the preschool?

---

* A minimum of 35 square feet of indoor space and 75 square feet of outdoor space per child is usually required by the regulatory agencies. To determine the amount of space in your room or playground, multiply the length of the space by the width, then deduct any non-usable space such as storage, bathrooms

Are there existing furnishings such as tables and chairs or playground equipment which can be shared with the preschool?

Is there adequate storage space for the preschools materials?

Is the room carpeted or tiled? Are there any provisions for sound control?

Are there windows at the child's eye level and adequate lighting?

What are the heating and ventilation systems?

Is there an area where a sick child could be isolated until the parents come?

Is there any office space or an area for parents?

Are there any kitchen facilities which could be used with the children?

How easily can the room be cleaned and maintained?

Is another group using the same space at other times, and if so what special arrangements must each group make?

---

and hallways. The maximum number of children your facility can house will be this figure divided by 35 square feet. You will then need to compare this number to the maximum group size permitted in your state licensing standards.
For example:

Room:		22' x 40' = 880 sq. ft.
Deductions:	Bathroom	3' x 5' = 15 sq. ft.
	Storage Shelves	2' x (2'x4') = 16 sq. ft.
Total Deductions:		31 sq. ft.

880 - 31 = 849 ÷ 35 sq. ft. per child = 24.3 children
Illinois State Licensing Standards require a maximum of 20 children for a group of 3 to 5 year olds. Therefore, you should plan on 20 children rather than 24.

Approving Your Space

Almost every community has regulations for preschools. They are set by community, state and/or federal governments to insure conformity in the quality of child care programs. The regulations, based on a minimal level of protection for the children, are agreed upon by committee, and then are presented at public hearings. After open discussion, the regulations are revised where needed, then adopted as standards which your preschool and other child care facilities are required to meet.

Knowing what the regulations are before choosing a site will give your group some guidelines for making critical evaluations of each facility. Anticipating what changes the regulatory agency will expect you to make in your facility, may help you to avoid disappointment during the inspection.

Your preschool may be regulated by zoning boards, city, county and/or state health departments, city and/or state fire departments, building departments and state child care licensing agencies. Usually the regulations state only the minimum requirements, although in your community optimal or recommended standards may also be included. The board of directors of your cooperative preschool are held responsible for meeting and maintaining the different requirements.

Your local zoning commission is another agency to consult before selecting your location. Zoning requirements are established to regulate community development and to insure stability. Zones may be designated for commercial, industrial, and multi-family or single-family dwellings. A preschool may be classified as a business, and therefore restricted to the commercial zone. More likely, your cooperative will receive a "special use" classification, permitting you to locate in a church, community building, or school.

You may consider space in a house or apartment. It is usually the community's zoning requirements which would dictate whether or not this is possible. There are preschools which rent an entire house, using the backyard as the playground. If one of your members' homes has a large family room which could be converted to your preschool playroom, you might be able to negotiate a lease. If zoning is permitted, the house or apartment still must meet the requirements of the other regulating

agencies.

Knowing where your preschool could not be located, based on a community's zoning regulations, may save your group substantial time in looking for a site. Check with your local zoning officer to learn the procedures for obtaining zoning approval in your community. You may find that a public hearing is required to approve the opening of your preschool. Your community may charge a fee ($50 to $500) for the hearing. If you try to open your preschool without having the approved zoning, the community government could prohibit your preschool's operation.

Once your group has found a tentative site, inspections by other regulating agencies are still required. Your local building inspectors check the plumbing, wiring and safety of facilities housing preschool children. They point hazards out to you and again draw up a time frame for complying with the required codes.

Your local fire department and/or your state fire marshal's office also inspects your preschool. In most states preschool children are required to be housed on the first floor or one floor above or below ground level. Being conscious of fire safety is especially important when you are responsible for a group of young children. An adequate evacuation plan in case of fire usually requires two exits from the building. The fire inspector checks where you store your combustible supplies, that hallways and exits are clear, and determines whether you need smoke detectors, heat sensors, and/or a fire alarm systems. If you use a kitchen when the children are present, additional standards for fire safety apply. An inspection may reveal that the wall coverings or drapes are not sufficiently fire resistant, and must be changed or specially treated. The inspections usually are required annually, and, except for the initial inspection, are made without advance appointment.

Health departments also regulate your preschool. The health inspectors check for general sanitation; safe food preparation and storage; proper disposal of wastes; an adequate level of light and heat in the room; safety of the indoor and outdoor equipment and space; and your staff's general health.

Annual physical examinations are usually required of anyone working with the children.

State licensing standards for child care facilities differ from state to state. Each state may designate a different department to monitor preschool programs. Responsibility may fall to the Department of Human Services, the State Health Department, the Department of Welfare or the Department of Education. (See Appendix D for the agency to contact in your state.)

The child care standards usually cover the following areas of operating a preschool:

Administration
Board of Directors or owner; by-laws; school policies; application procedures; etc.

Personnel
Number of staff needed; qualifications of staff; personnel policies; staff records; etc.

Facility and Equipment
Amount of space per child; required equipment for indoors and outdoors; number of toilets and sinks; storage space; etc.

Services to Children
The age and number of children; the kind of food and snacks; general program requirements; etc.

Records and Reports
Required records on children; staff and volunteers; required reports to be submitted to State Licensing Agency; etc.

All but a few states require by law that preschools meet and maintain the licensing standards in order to care for children.

The individual inspectors can be of help to your group of parents. Having inspected other preschools, representatives of the regulatory agencies can be valuable advisors and resources

to your group in planning for fire and health safety, the equipment, room arrangement and the daily routine. They can help your group avoid some of the pitfalls and backtracking which might result from inexperience.

When all the inspections of your site have been made, your group will have a list of items needing correction. Now your hard work begins. Your group probably includes someone handy who can volunteer to fix the plumbing, install new doors, wire a fire alarm, or repair equipment. (It may be a good idea to have "apprentices" assist with the work, so that others will be trained to help out in the future.) Some items may require professional work; others may be just a matter of housekeeping! In working together to change the space from "just a room" to a preschool classroom, your preschool becomes a real "cooperative."

ORGANIZING YOUR GROUP

Incorporating

Incorporation is basically a formal, legal declaration that your group has been established for a particular purpose. If your preschool is non-profit, you are encouraged to incorporate, since it is a prerequisite for receiving federal tax exempt status. Incorporation identifies your group as responsible for the operation of the program. It also offers protection to the individual members of your co-op, by limiting their liability in the event of a law suit. Any financial claims would be limited to those assets held by the corporation. It is customary for an attorney to handle the incorporation process since it is considered a legal document. (Free or low cost legal services are available in some areas to non-profit groups and you may want to check your local Legal Assistance Foundation or local Chapter of the American Bar Association) In most states, your Articles of Incorporation are filed with the Secretary of State. You may contact your state office for more information. Sample Articles of Incorporation can be found in the Internal Revenue Service Publication 557 "How To Apply For Recognition of Exemption For An Organization." See Appendix E for this and sample incorporation forms for the State of Illinois.

Writing By-laws

By-laws are the skeletal structure of your cooperative preschool. They are the rules the group adopts to manage its business, financial, and organizational affairs. The by-laws state your group's function and outline the processes to be used to accomplish the function.

The offices of your Board of Directors should be designated in your by-laws. The Board is usually charged with responsibility for three primary goals:

1) To establish, continually examine, and modify policies

2) To assure financial support and stability

3) To interpret the purposes, achievements and problems to the membership and others in the community

Translated into practical terms, the Board is charged with deciding the general program and policies, keeping your facility secure, hiring staff, interpreting the cooperative concept to the community, and evaluating and modifying the program. The Board keeps track of your group's history, decisions, resolutions, and recommendations by keeping accurate and complete records. These records would include minutes of meetings, correspondence, records of officers such as reports, budgets and accounts, copies of any articles of incorporation, insurance or other contracts, by-laws and policies.

A form of a preschool group's by-laws is outlined here. Of course, you may alter the structure to suit your own purposes. Once accepted, by-laws can be amended or changed by the formal process of submitting any proposed changes to the Executive Board, and then to the entire membership. These by-laws are intended as an example only. Your group may prefer to simplify or to enlarge upon this sample.

By-laws of PEP Cooperative Preschool

ARTICLE I - NAME

The name of this organization is PEP Cooperative Preschool and is located at 2000 Fifth Avenue, River Grove, Illinois 60171.

ARTICLE II - FORM

PEP Cooperative Preschool is a non-profit corporation, incorporated under the General Not-For-Profit Corporation Act in the State of Illinois and shall be referred to as Preschool.

ARTICLE III - PURPOSE

The preschool aims to promote child development through:

1. Active involvement of parents with their children.

2. Maintenance of an optimum learning environment suitable for implementing children's and parents' activities.

3. Maintenance of high standards in caring for the physical, social, emotional, and cognitive needs of children.

ARTICLE IV - EXECUTIVE BOARD OF DIRECTORS

Sec. 1: The corporate powers of this Preschool are vested in the Executive Board of Directors, with approval of the general membership, who shall control policy matters and expenditure of funds.

Sec. 2: The Executive Board shall consist of a minimum of five and a maximum of seven members, and shall be referred to as Board.

Sec. 3: Quorum shall be a simple majority of the number of directors.

Sec. 4: Term of office of the Board shall be one year and officers shall be limited to one consecutive term with the exception of the President, who may serve two terms.

Sec. 5: Elections to the Board shall be held at the annual meetings in May.

Sec. 6: The number of meetings per year shall be twelve. Special meetings may be called by the President or the consent of two or more Board members.

Sec. 7: All Board meetings shall be open to the cooperative membership.

Sec. 8: Attendance requirements for members to remain on the Board shall be eight meetings per year, except for good cause.

ARTICLE V - OFFICERS OF THE BOARD OF DIRECTORS

Sec. 1: Cooperative members shall elect from their number a President, Vice-President, Recording Secretary, Corresponding Secretary, Treasurer, and Member-at-large.

a. The President shall preside at all meetings of the Board and shall be ex-officio member of all committees except the nominating committee.

b. The Vice-President, in the absence of the President, shall preside and perform those duties. S/he shall be liaison to the membership committee.

c. The Recording Secretary shall record and preserve the minutes of all meetings of the Board and keep attendance records.

S/he shall be liaison to the personnel committee.

d. The Corresponding Secretary shall receive and reply to all mail requiring a response, shall initiate necessary correspondence as designated by the Board, and shall keep records of such written exchanges. S/he shall be liaison to the nominating committee.

e. The Treasurer shall have the responsibility of keeping the Board informed of the cooperative's financial status. The President shall countersign checks in excess of a designated amount as authorized by the Board. S/he is member of the finance committee, and shall be that committee's liaison to the Board.

f. The Member-at-large shall serve on ad hoc committees as needed, and shall serve as liaison between the members and the Board.

g. The immediate Past-President shall serve as advisor and consultant to the Board, and shall be a voting member.

h. The Director/Teacher shall be an ex-officio member of the Board, attending meetings to maintain communication between on-going operations and policymaking.

Sec. 2: Officers shall be selected from the general membership annually, upon recommendation of the nominating committee, and by nominations from the floor.

a. The nominating committee shall meet, and present its slate in writing one month prior to the election.

b. All members shall receive notice of the election, the slate of officers, and the acceptance of nominations from the floor.

c. The vote shall be by written secret ballot which will be mailed to all members. Ballots shall be counted at the annual meeting by an ad hoc committee chaired by the Member-at-large with two appointments from the general membership.

Sec. 3: Vacancies on the Board shall be filled as they occur, by vote of the general membership.

Sec. 4: Board members shall receive no compensation for their services.

ARTICLE VI - STANDING COMMITTEES

Sec. 1: Committee on House and Grounds.
This committee shall be responsible for all matters relating to physical facilities, and handle problems in connection with obtaining equipment and maintaining the facilities for the Preschool, office and/or meeting rooms.

Sec. 2: Committee on Finance.
This committee shall be responsible for all matters relating to preschool finances.

a. Prepare the budget with the President and Treasurer for presentation to the Board and general membership.

b. Obtain funds necessary for the operation of the Preschool.

c. Oversee collection of fees and tuition.

Sec. 3: Committee on Personnel.
This committee shall be responsible for all matters dealing with paid staff and personnel policies.

a. Interview and recommend for employment the Director/Teacher.

b. Serve as a review board in personnel procedures, and consult with the Director/ Teacher in such matters.

c. Review annually for Board approval, develop and revise personnel practices, job descriptions and salary scales.

Sec. 4: Committee on Membership.
This committee shall be responsible for all matters relating to recruitment, promotion, orientation, and scheduling of members for volunteer time.

a. Promote and recruit new members to the group.

b. Orient new members.

c. Develop volunteer schedules and reporting procedures.

d. Review membership fees, volunteer duties and requirements.

e. Carry out resignation or termination procedures for inactive members.

Sec. 5: Nominating Committee.
This committee shall be responsible for all matters relating to selection and election of Preschool officers.

a. Present a slate of officers one month prior to, and again at the annual meeting. Accept additional nominations from the floor.

b. Present names to the general membership to fill vacancies of offices as they occur.

ARTICLE VII - MEMBERSHIP

Sec. 1: The Preschool shall have one class of members. A member shall be the parent(s) or legal guardian(s) of any child who is enrolled in the preschool, and who meets all the requirements and conditions of the preschool as stated and/or amended from time to time.

Sec. 2: Voting rights of members. Each member family shall be entitled to one vote on each matter submitted to a vote of the members. Majority vote of a quorum will decide each matter.

Sec. 3: Termination of membership.

a. A member may be suspended or expelled for cause after an appropriate hearing by action of at least five Board members, and may be suspended or expelled for non-payment of tuition without a hearing by action of at least three Board members.

b. A member may be suspended or expelled by recommendation of the Director/Teacher and consent of five Board members, if the child is no longer able to benefit from the preschool experience, or if the child's behavior interferes with the ability of others to benefit from the Preschool.

Sec. 4: Resignation.
A member may resign by filing a written resignation with the secretary, but is not released from payment of tuition or fees owed the Preschool, or from otherwise fulfilling the application agreement.

Sec. 5: Membership.
Membership is not transferable or assignable.

Sec. 6: Meetings.
General meetings of the Preschool shall be held monthly to review proceedings of the Board to provide programs of interest, to facilitate the smooth functioning of the Preschool, and to allow members to socialize and plan together.

ARTICLE VIII - STAFF

Sec. 1: There shall be a Director/Teacher and other staff members such as the Board deems necessary to operate the Preschool.

Sec. 2: The Director/Teacher shall keep the Board fully informed on all aspects of the program of the Preschool, and shall keep records of all information of value to the Preschool.

Sec. 3: The Director/Teacher shall be an ex-officio member of the Board.

Conducting Meetings

Regular parent group meetings, scheduled to follow your monthly meeting of the Executive Board of Directors, are an important part of the routine. A standing day, such as the second Tuesday of each month, can be set aside and marked on a calendar, then included in your parent's handbook. Reminders indicating what will happen at the meeting can be sent with the children; your telephone tree is an even better way to inform members before the meeting day. Timing your regular meetings for your members' convenience can be a challenge. You may consider alternating daytime with evening meetings. One cooperative planned its monthly parent group meeting to coincide with the preschool's monthly visit to the local library. While the children were entertained by the story-teller, the parents had a relatively undisturbed business and planning session.

The Board of Directors, as the co-op's officers, take charge of planning and running regular meetings. If you keep these meetings meaningful and well-directed, they will become a valuable channel of communications between your Director/ Teacher, Board, and members for making decisions, sharing concerns, and planning activities. Occasionally, special programs can be added to educate, entertain, raise funds, or get acquainted.

If each board member knows which tasks to do the meeting will run smoothly.

Tasks may be delegated:

The President plans the agenda, requests reports in concise form from other board and committee members, chairs and facilitates the meeting.

The Vice-President steps in when the President is absent, and is responsible for finding a place to meet, scheduling the meetings and setting up the room.

The Recording Secretary prepares the minutes and keeps attendance records.

The Corresponding Secretary is in charge of informing members in advance.

The Treasurer prepares a financial report, collects fees, and may coordinate refreshments when appropriate.

The other members whenever possible can be involved in planning and carrying out reports, discussions, or programs.

The parent meetings can simplify problem-solving, planning work schedules, and keeping your group informed and cohesive. Appendix F gives you a sample agenda for a monthly parent meeting.

5

PLANNING YOUR FINANCES

Budgeting

Operating a cooperative preschool is going to cost money. Since you are volunteering your time in the classroom and donating goods and services, the cost of running the program can be kept down. Nevertheless, so you know you will have money to pay your bills, your group will want to plan your expenditures.

At this point little if any money has been spent. In planning the budget, think first about the quality of the program you'd like to have. Then decide how you are going to raise funds. Once you have determined the kind of program your group wants, you can better project the costs of your various program components. When you have estimated your costs, you are ready to decide whether to generate the funds you need, or to limit your program based on availability of funds.

The purpose of a budget is to show your group where the preschool's money comes from, and how it is spent. It should give you an estimated annual cost per child, and serve as a basis for setting fees and securing funds or donations.

Group your anticipated monthly expenses into a number of cost categories so you can see at a glance how much of your finances are spent on the major components or services of the program. Budget components may include: staff salaries and benefits, building expenses, equipment, supplies and materials, food, and travel. Establishing the budget in these categories will also help your group analyze your alternatives. For example: How many people have to be employed? How many children can be served? How many families are necessary to break even? Should you take a monthly field trip or purchase extra table games?

Many preschool budgets are based on nine or ten months of operation because the centers do not operate during the summer. However, you will want your money accessible even during the months the preschool is not in session in order to purchase needed equipment and materials. Therefore, a twelve month budget period is recommended. The fiscal year could begin at any time during the calendar year. Since most preschools begin in September and end in June, the fiscal year of August 1 to July 31 may be the most functional for your group. Then, as your staff begins to plan in August, you will be working on a new fiscal year, and your bills from the preceding year will be paid.

In preparing your budget, list all the possible items for which cash payments will be made, then estimate the costs based on your particular program. These costs will vary from one area of the country to another. A sample budget based on estimated costs for a fictitious preschool located in suburban Chicago is given in Appendix G.

In setting up your budget, develop two categories: the initial costs, or "front-end" money, and the on-going costs. The "front-end" money is the amount you will need before the program starts serving children. These expenses may include the renovations on your building, a down-payment on your space, the cost of your equipment and furniture, and salaries for staff who begin working before the program begins.

The on-going expenses represent your longer-range needs for your continuing operation, including such items as salaries,

consumable materials and snacks. You may have to plan as much as ten percent of the initial costs for replacement and repair of equipment and the facility (such as repainting walls or fixing plumbing).

You will not spend cash for the services your members give as volunteers, or for the items donated to the preschool. However, you will want to include in your budget an account of the donated time and items. For example, a parent who works at the local newspaper may be able to supply free newsprint for the children's art projects this year. If that parent moves away and your preschool must purchase the paper, you will want an estimate of those costs in your budget.

Include the cost of donated items or services in your budget by assigning them monetary values. For example, two parents may volunteer to work each day in the classroom. If your preschool meets three mornings a week for 2½ hours a session, your parents are volunteering fifteen hours per week. Presently, the typical hourly wage for preschool assistants is about $3.75 per hour. This totals $56.25 per week of volunteer services. (2 people/day X 3 days/week X 2½ hours/day X $3.75/hour = $56.25/week.) You can figure similiar costs for your bookkeeping, cleaning and maintenance services. For donated goods you can estimate the value of each item and include it in your budget. To balance the tally sheet you will want to include the cost of the in-kind services or goods on the record of the preschool's income as well.

Raising Funds

When your group has planned its budget, the need for money to purchase equipment and supplies looms large. Fund raising for your group will be another major project.

The person(s) appointed to coordinate your fund raising activities will need to possess, or quickly develop, certain qualities. Among them is an ability to cheerfully persuade other people to contribute time, talent, energy and/or money to the co-op's fund raising efforts.

If you are the fundraising chairperson, undoubtedly you will develop a tough enough hide to withstand a few refusals and disappointments. A certain flexibility, the ability to invent, improvise, ad lib, and adapt plans to changes in circumstances will be assets. You will need to cultivate your sense of humor, while practicing the art of the shoulder shrug when best plans go awry.

As fund raising chairperson, keep in mind that you accepted the job to present ideas and coordinate the fund raiser, not to do it alone. Involve your other co-op members in the event. Share the responsibility for getting it done, and the credit when all the proceeds are counted.

If each member assumes a few definite tasks, you can become the administrator who orchestrates the assignments. Develop a plan of action with an achievable outcome and choose an event that can be done with reasonable success, without overtaxing your group's resources.

The most important step for you after deciding what kind of event to have, is to analyze the steps needed to implement the affair, and match jobs to members.

Fund raising projects fall into several categories:

- Selling products
- Selling tickets to social outings
- Selling food
- Raffles or auctions
- Selling services
- Direct solicitation

Many groups which involve children as members choose to sell products such as popcorn, cards, cookies, candy, pizza or magazines. Demonstration parties with proceeds given to your group such as book fairs, art shows, housewares or jewelry sales are other possible projects. Garage or rummage sales are often very profitable because items are donated and there are no direct costs.

People's enjoyment of social activities can be turned to profit by capitalizing on the things they like to do together. Having fun while raising funds can be accomplished through

"Gong" or talent shows. Your group may present a well-known speaker or entertainer and sell tickets. Benefit sporting events such as donkey basketball, a tournament for local teams, or games between teams such as teachers and parents can involve co-op members in the action while making money for your group.

Providing meals for the community can be an ideal way for a hardworking group to raise funds. It requires a high degree of organization, some commitment in advance of money for food and supplies, and many willing hands. Projects like this might include:

Bake Sales
Pancake Breakfasts
Chili Suppers
Ice Cream Social
Soup or Burgoo Lunches
Barbecues
Spaghetti Suppers

Advance sale of tickets is recommended when planning such an event as a way to prevent over-buying or under-buying of food and supplies. Capitalizing on ready-made crowds is another way to raise funds by selling drinks, hot dogs or popcorn at parades, football games, or open houses. Be sure to seek permission first from the "powers that be." Your local health department may have regulations which apply to any food served to the public. The main health concern is that proper temperatures be maintained to prevent growth of bacteria.

If your group has lots of energy and is willing to take the risk of cash outlay prior to the event, a raffle of items such as a color TV, new bicycles, or even a new car, can be profitable, but will require an enthusiastic force of salespeople to sell enough tickets to cover the cost of the initial purchases. Of course, if the items are donated, more profits can be realized. Bingo games, Monte Carlo nights, or other gambling events can be profitable, and are a variation on the raffle idea.

Selling your group's services such as car washes, window-washing, leaf raking, or child care is a direct way of raising funds. All of your co-op members can participate by donating some of their own time and energy.

Perhaps the most direct, probably the easiest, and a potentially successful way to raise money is to solicit funds directly from community businesses. Whether the donor gives cash, or provides needed items for your preschool, local merchants and industries may welcome the opportunity to support your co-op's efforts. A personal visit to the potential donor is the preferred approach. Send a letter of introduction explaining your group's goals, and follow it with a phone call to make an appointment. Occasionally, a donor will offer items on the basis of the letter or phone call alone. Send a receipt and a personal thank you letter or note to every donor, whether the donation was a package of hot dog buns or a piece of playground equipment. Keep records of the donor's name, address and telephone number, and the item or amount of the donation. (Sample letters are given in Appendix H.)

There are a few things to keep in mind when planning your fund raisers. The overall objective is to try to earn as much money as possible for the least investment. When it's not possible to get things donated, and you have to purchase supplies and materials, ask for wholesale prices. Also, all your hard work will be to no avail unless your event is well publicized.

With a positive approach and a cheerful acceptance of success and failure, your co-op will find fund raising a great way to get to know each other and develop community awareness of your project.

Bookkeeping

(The Parent Education Program of Triton College gratefully acknowledges Lucile Charnley, State Coordinator for Consumer and Homemaking Education Program at Seattle Central Community College in Seattle, Washington, for her permission to reprint the Treasurer's Handbook written by Nancy Hutchins in collaboration with Barbara and George Akers in 1979. Information was revised as needed.)

PARENT COOPERATIVE PRESCHOOLS
TREASURER'S HANDBOOK

PREFACE

In compiling this notebook, an attempt was made to answer many of the questions facing a person when assuming duties as Parent Cooperative Preschool Treasurer. The responsibilities of a cooperative Treasurer are discussed; explanations and sample forms are provided for the appropriate federal taxes that are required for co-ops. The completed sample forms are to be used as guides when completing your own forms.

A glossary of terms has been included to provide a quick reference to terms and definitions which are commonly used within the responsibilities of Treasurer.

Good luck and have a good year as Treasurer! You hold an important key to the success of your parent cooperative preschool.

Nancy Hutchins, Ph.D.

FOREWORD

Individuals who are members of parent cooperative preschool groups find early in their experience that they may be required to perform jobs or fill roles entirely new to them. One of the most challenging jobs in a parent cooperative preschool organization is that of treasurer. The requirements of various governmental agencies and the group's internal needs for record keeping related to group finances contribute to the complexity of the job. Each year new treasurers need increased help and information. A Vocational Education Act grant for consumer and homemaking education through Washington Community Colleges has made this complete handbook possible.

The original authors, Barbara and George Akers, were parents in a cooperative preschool. Barbara has been the treasurer in the group and George is a lawyer and tax consultant. Nancy

Hutchins has collaborated with them to write a concise, clear description of the many tasks, reports, and recordings a treasurer will be required to do. The Akers' important contribution to the more than 450 parent cooperatives affiliated with vocational-technical institutes and community colleges in Washington state exemplifies the spirit of family involvement and learning inherent in the parent cooperative preschool group experience.

Unfortunately the requirements of governmental agencies are ever-changing. The purpose in printing the book so that pages might be kept in a looseleaf notebook is to make it flexible and easily updated as changes occur.

Groups will find it convenient to re-arrange pages or add instructions pertinent to their individual situations.

Special acknowledgement should be made to the many parent cooperative preschool treasurers, instructors, and program coordinators who contributed suggestions for the handbook.

Lucile Charnley
State Coordinator for Consumer
and Homemaking Education Programs
Washington State Board for
Community College Education

SECTION I
TREASURER'S RESPONSIBILITIES

Establish and Manage The Bank Account

If you are starting a new parent cooperative preschool, it will be your responsibility to open a bank account for the group. Many banks have a policy of no bank charges for non-profit groups, which makes it worth your effort to find a bank with this policy to save your parent cooperative money. To open a bank account, signature cards are required. The signature cards will ask for the names and signatures of two or more of your officers. It is suggested you use the President, Secretary, and Treasurer on the

signature cards and require two signatures on all checks.

Each year, with the election of new officers, new signature cards will have to be obtained from and completed for the bank. If your account does not require two signatures on all checks, it should be changed as a protection to the co-op and the Treasurer.

Be sure to keep your records up to date. Whenever you make a deposit, be sure it is recorded in your checkbook at the time it is made. All checks which are deposited must be endorsed "for deposit only", or the bank will not accept them. Record all checks at the time they are written. Each month the bank will send you a monthly statement. It is your responsibility to be sure the bank's balance agrees with your checkbook balance. If it does not, you should find out where the mistake is and correct it immediately.

Keep A Complete Set Of Financial Records

The Treasurer must keep a complete and accurate set of financial records. Some form of a check and deposit register in addition to your checkbook is needed. This enables a more detailed and accurate accounting of how co-op money was spent and also acts as a double-check on the checkbook to help reduce mistakes. One recommended check and deposit register is the Ekonomik Check Register Form DD. There are many similar registers available. It makes no difference which one you use so long as it is easy for you to use, achieves the purpose, and can be understood.

Exhibit A on page is a sample page from the Ekonomik register. On one side of the check register is a breakdown which shows how the checks have been distributed. You may use any subheadings which apply to your co-op. Some suggested headings are:

a. F.I.C.A.
b. Salary
c. State Industrial
d. Insurance
e. Supplies
f. Equipment
g. Rent
h. Group Tax Exemption
i. Miscellaneous

On the other side of the register is a place to record the date of each check, the payee, what it was written for, the number of the check, and the amount. There is also a column for you to record all deposits. The balance in the register should agree with the balance in the checkbook.

Collect All Fees and Tuition

The Treasurer must collect all fees and tuition and report to the Executive Board those individuals who are in arrears. It is the Executive Board's responsibility to determine a policy or procedure to deal with members who are in arrears. Some parent cooperatives have the Treasurer call and remind those members in arrears, since very often an individual can forget to pay.

To keep an accurate record of fees and tuition collected, it will be necessary to have some kind of a receipt book which can be purchased at any dime store. Any kind of receipt book will do which meets your needs. When a member pays the tuition, write a receipt at that time in duplicate form. You will keep one copy and give one copy to the member.

You should also keep a separate book with all the names of the members, in alphabetical order, to record their monthly tuition payments. The book should have a column for the members' names, a column to check off members who have paid, a column to indicate if a receipt has been written, and a column to show the amount paid.

The Executive Board should determine when tuition payments are due. Tuition should either be due at the monthly parent meeting or during the first week of the month. Each month's tuition is paid at the beginning of the month except that May's tuition should be paid before the month of May. This will prevent collection problems at the end of the year and allow payment to your teacher on time. Advance May payments can be done in one of several ways. May's tuition can be divided by eighths with one-eighth being added to each of the eight remaining monthly payments, May tuition can be due by January 1, or one-half of May's tuition can be paid with your registration fee at the beginning of school with the balance spread equally over the

remaining eight months. It makes no difference how May's tuition is collected in advance, but it should be done the same way for all members to simplify record keeping.

Obtain Receipts For All Money Spent

Receipts must be obtained for any money disbursed to other members or for payment of bills. It is very important to obtain receipts and to keep them and a record of all disbursements for six years. This is particularly important for major items. If purchased co-op property is lost or stolen, you will need the receipt of its purchase to file your claim with the insurance company.

Pay All Bills

It is recommended that all expenditures made by the parent cooperative first be approved by the Executive Board in advance of the expenditure. This will help eliminate the unnecessary spending of small amounts of money by members and will allow for orderly planning of co-op needs and expenditures. It is recommended that all checks be co-signed by both the Treasurer and President. This is particularly true if you are not going to have your books audited by someone outside the parent cooperative.

Prepare and Distribute Monthly Financial Reports (Exhibit B)

The Executive Board should be kept informed of the co-op's financial position by a monthly financial report. The financial report should include all income and expenses for the month and a cash balance on hand at the end of the month. You act as the watch dog for the co-op to insure that they do not unknowingly exceed their budget and end up in a deficit position. If the co-op is overspending its budget, it is your responsibility to inform them and correct the situation.

Assuming no problems, some co-ops, rather than take time in a monthly meeting to give a routine treasurer's report, print the report in the monthly newsletter, so that all members have a

chance to look at it and see just how their money is being spent.

Prepare a Tentative Annual Budget (Exhibit C)

It is your responsibility to prepare a tentative budget for the year including all projected income and expenses and present this budget to the Executive Board for their approval. It then should be presented to the co-op members for their approval. In preparing the budget, you should include under income:

a. Tuition
b. Registration Fees
c. Insurance (if applicable)

and if your co-op has a fund raising event, what amount is projected to be raised from the event. Under expenses be sure to include the following:

a. Personnel
b. Building
c. Equipment & Furnishings
d. Supplies and Materials
e. Food
f. Travel
g. Miscellaneous

Your income must equal your expenses. If this is not the case, you must consider either raising your tuition or changing your projected expenses. With the present problems of inflation, it is particularly important for you to watch your budget as the year progresses, to insure that you stay within the budget or to make the necessary changes to insure that you maintain a balanced budget.

Prepare and Distribute An Annual Financial Statement

At the end of your term as Treasurer, prepare and distribute to the co-op membership a financial statement covering your term as Treasurer. In the annual statement, list all co-op income and expenses for the period covered. It is helpful to establish the format of the annual statement so that the co-op members can compare budgeted amounts with the actual amount of

income received and money expended.

Group Insurance

Every cooperative preschool must have an insurance policy for group accident and blanket liability protection. The group accident protection should cover the children not only when they are in preschool, but also to and from and on any school function. The blanket liability should protect the preschool against other claims. Since all policies vary, you should examine your group's policy carefully to fully understand its coverage and exclusions.

It is a good policy that school not begin in the fall until the group insurance is paid. Any accident reports and claims are filed directly through the insurance company.

SECTION II
FEDERAL TAX REQUIREMENTS

Identification Number

All co-ops are required to have a federal employer identification number. The federal employer identification number is also sometimes referred to as the taxpayer identification number. If your co-op does not have such a number, it must file Form SS-4 in order to obtain its number.

Exhibit D is a sample Form SS-4. The information filled in on the exhibit is for illustration purposes only although the answers to question 2, 9, 10, 13, 16, and 17 should be the same for all co-ops.

The form, when it has been completed and signed by an officer of the co-op, should be mailed to the nearest Internal Revenue Service Center,

Central Region
550 Main Street
Cincinnati, Ohio 45202

Mid-Atlantic
210 Center Plaza - Rm. 500
Philadelphia, PA 19102

Mid-West
1 North Wacker Drive
Chicago, IL 60606

North-Atlantic
90 Church Street
New York, New York 10007

Withholding From Wages

All co-ops who pay any wages to teachers or others, must withhold from those wages varying sums depending upon:

a. The marital status of the employee
b. The number of exemptions claimed by the employee
c. The payroll period

In addition to the previously allowed exemptions, the withholding allowances now provide for the child care tax credit, earned income tax credit, tax credit for the elderly, payment of alimony, and itemized deductions.

At the time of hiring, a new employee should complete a Form W-4 (Exhibit E). The amount to be withheld by the co-op is determined from withholding rate tables which can be obtained from the IRS by requesting them to forward to you Circular E. The amount to be withheld can be determined from Circular E by going to the appropriate table for the payroll period and the marital status of the employee. Once having found the appropriate table, the next step is to find the rate within which the employee's wages fall and go across to the column for the number of exemptions claimed by the employee on the W-4. The figure which you obtain from the correct column is the amount to be withheld.

Co-ops who pay their employees a flat amount per month, need not consult the table each month, so long as the following remain the same for each employee:

a. wages
b. payroll period
c. marital status
d. withholding allowances

If there are any changes in the factors used to determine the amount withheld, the table should be consulted each time. The monies withheld by the cooperative are trust-fund monies. This money cannot be used for any co-op purpose and must be paid to the governement as explained in "Accounting for Withheld Taxes and F.I.C.A. Amounts."

Social Security (F.I.C.A.) Requirements

Since co-ops are exempt from income taxation (see "Application for Exemption From Income Tax"), they and their employees have a one-time election as to whether or not they want to pay social security taxes and whether their existing employees want to be covered under social security. Once a choice has been made regarding social security (F.I.C.A.), this decision remains unless the cooperative changes its group name and federal employment identification number. If a co-op elects to have its employees covered under social security, it must file Form SS-15 (Exhibit F) and Form SS-15a (Exhibit G) and must pay social security taxes. Employees will only be covered when the two forms have been filed.

If your co-op has been withholding and paying social security taxes, it must be assumed that prior officers waived exemption from social security eliminating that option for your parent co-operative.

For those co-ops waiving exemption, the amount withheld from the employees gross pay for social security is 6.13% for the 1980 calendar year. In addition, the co-op must be prepared to contribute an amount equal to the amount withheld for F.I.C.A. from the employee as its share of the social security contribution. The social security tax applies to each employee's wages up to $25,900. It should be pointed out that Congress has adjusted both the maximum wages subject to social security taxes and the rate of those taxes quite frequently in the last few years. The IRS makes every attempt to notify every employer of any changes made by Congress in the social security area, but each Treasurer should make an effort to become aware of the changes through coverage in the local media.

Accounting For Withheld Taxes and F.I.C.A. Amounts

Each co-op, whether or not its employees are covered under social security, must account for and remit those amounts withheld from its employees' wages for income taxes. In addition, those co-ops who have elected to be covered under social security must account for and remit the employees' share of the social security tax as well as the co-op's share of the social security tax. Failure to account for and pay to the IRS those amounts withheld from an employee will render the Treasurer and maybe other officers personally liable for such amounts.

For those co-ops whose employees have elected to be covered under social security, the co-op must file a Form 941 (Exhibit H). This form must be filed quarterly and is due at the end of the month following the calendar quarter, which it is intended to cover. For example, the Form 941 covering the first quarter of a year (January, February, March) must be filed by April 30.

The Internal Revenue Service will automatically mail preprinted Form 941 to every co-op after it has applied for its employer identification number. The forms normally arrive from the IRS in the last month of the quarter. If, however, the IRS fails to mail a Form 941 to the co-op, it does not excuse the co-op's filing of that form and, accordingly, each treasurer should establish a tax reporting calendar similar to that contained in Exhibit I.

If the total amount of taxes withheld from all co-op employees plus the co-op's portion of the social security taxes and the employee's portion of the social security taxes for any quarter is under $200, that amount may be remitted to the IRS along with Form 941.

If the amount of such taxes and withholding is over $200 but less than $2,000, that amount must be deposited with any commercial bank and accompanied by the appropriate keypunched Form 501, Federal Tax Depository Card. This card will also be furnished to the co-op by the IRS upon receipt of the co-op's application for an employer identification number. If the amount of the quarter's taxes is less than $200, the keypunched cards (Form 501) can be destroyed.

It is assumed that no co-op will have withholding and social security taxes in excess of $2,000 and as such, no mention has been made of the requirements for that situation.

If a co-op has not elected to be subject to the social security tax, it must file a quarterly report on Form 941E (Exhibit J). The time for filing the report and the requirements for paying the tax withheld are the same as with Form 941.

Annual Tax Information

At the end of each calendar year, the co-op is required to give each of its employees, by January 31 of the following year, a W-2 statement (Exhibit K) showing wages, taxes withheld and social security taxes, if any, deducted during the year. Form W-2 is a multi-copy form with one copy to be retained by the co-op, two copies to be given to the employee prior to January 31 of the year following the year covered on the Form W-2 and one copy to be mailed to the Social Security Administration.

Copies of Form W-2 for all co-op employees are to be mailed to the Social Security Administration Data Operations Center for your district, accompanied by Form W-3 (Exhibit L). Form W-3 must be filed with your Social Security Administration Data Operations Center by the end of February for the year following the year covered by the report. The address of the Data Operations Center in your district is listed on the back of the Form W-3.

Federal Unemployment Insurance

Co-ops are exempt from income taxation because they are an educational organization. (See "Application for Exemption From Income Tax.") Therefore, co-ops are not liable for payment of the federal unemployment tax. If, for some reason, your co-op is not exempt from income taxation, the federal unemployment tax is applicable and must be reported on Form 940 which is the employer's annual federal unemployment tax return. Directions for completing Form 940 are contained on the form.

All co-ops, when they apply for their employer's identification number, will receive a preprinted Form 940 from the IRS.

Upon receipt of this form, the Treasurer should make a notation on the face of the form that the co-op is not liable for the tax by virtue of Section 3306 (c)(8) of Title 26 of the United States Code and return the form to the IRS. The co-op should maintain a copy of the form in its files.

Application For Exemption From Income Tax

It is assumed that all co-ops are organized on a break-even or near break-even basis and that they qualify as an educational organization. For a parent cooperative to qualify as exempt from income tax, it does not have to be a formal corporation.

When a co-op has annual gross revenues in excess of $5,000, it must apply to an receive from the IRS a determination letter that it is exempt under Section 501 (c)(3) of the Internal Revenue Code. The application for the determination is made on Form 1023 (Exhibit M). If a co-op has annual gross revenues of less than $5,000, it need not apply to the IRS for a determination letter, but is still exempt from the income tax. A copy of the co-op's constitution and operating By-laws must be included with Form 1023.

A co-op with annual gross revenues of less than $5,000 is not required to file any type of an information return regarding its financial operation. An organization with annual gross revenues in excess of $10,000 must file a Form 990 (Exhibit N) by the 15th day of the fifth month following the close of the parent cooperative's fiscal year.

There are no tax advantages for a co-op with a determination letter. The co-op has the election regarding social security taxes described earlier under "Social Security (F.I.C.A.) Requirements", it is exempt from payment of the federal unemployment insurance tax as described in "Federal Unemployment Insurance" and can qualify for the receipt of charitable contributions from prospective donors without the determination letter. The only advantage in a determination letter is that the co-op would be listed in the IRS publication which lists all organizations having received favorable determination letters and any donor making a charitable contribution to the co-op would not have to prove the qualification of the co-op to secure the charitable deduction.

The difficulties associated with securing a determination letter are substantial and probably will result in the co-op having to rework its application to conform to present IRS regulations. The position of the IRS is subject to frequent change, which makes securing a favorable determination letter difficult. In addition, there is cost associated with seeking a determination letter in that the organization is required to publish certain notices in papers of general circulation, in sections other than the classified advertising section.

Charitable Donation

An individual or group can donate to your cooperative. The co-op needs to provide the donor with a receipt with a space to be filled in by the donor for the amount of value of the item(s). The cooperative needs to keep a copy of the receipt which lists the item(s) and condition(s). A sample receipt is set forth below.

RECEIPT

Received From _____

on _____, the following property,

donated to "XYZ" Cooperative Preschool:

Items	Value
_____	_____
_____	_____
_____	_____
_____	_____

"XYZ" Cooperative Preschool

by _____
Sally Jones, Treasurer

SECTION III
STATE TAX REQUIREMENTS

Because individual state tax requirements differ, it it recommended that you consult your state revenue service for advice on state unemployment tax, workmen's compensation, real and personal property taxes, or other tax requirements.

GLOSSARY

Assessor - An elected county official charged with among other things the duty of determining the fair market value of real and personal property within the county.

Check Register - A book in which a record is kept of all checks and deposits made in the checking account.

Circular E - An Internal Revenue Service publication containing withholding tax rates and other employer-employee tax related information.

Exemption - Release from a legal obligation or requirement.

F.I.C.A. - Federal Insurance Contributions Act (synonymous with social security).

Financial Statement - A report to the parent cooperatives showing income and expenses for the period covered, plus assets and liabilities at the date shown.

I.R.S. - Internal Revenue Service

Liability Insurance - Insurance that protects a person or group in the event of a lawsuit for negligence, for which it is legally liable.

Social Security - Government retirement plan for all wage earners.

Waiver - Act of voluntarily giving up a right or a written statement giving up a right.

Withholding Allowance - An Internal Revenue Service term, a combination of personal exemptions and other I.R.S. deductions to assist in proper calculation of amount to be withheld from wages.

Withholding from Wages - Amount of employee's wages withheld by the employer and transmitted to the I.R.S. for partial payment of employee's income tax.

BANK ACCOUNT

EKONOMIC CHECK AND DEPOSIT REGISTER FORM RD 11

LINE	Date of Deposit	Amt. of Deposit	Balance	Date of Check	Pay to the Order of	In Payment of	Check No.	Disc'nt	Amt. of Check	BK PD
			169 00		← BROUGHT FORWARD →					
1			158 49	2/6/78	John Doe	doll house	201		10 51	
2			153 87	4/1/78	Dept. of Labor & Ind.	first quarter	202		4 62	
3			74 95	4/1/78	I.R.S.	first quarter	203		78 92	
4	4/3/78	278 00	352 95							
5			152 95	5/1/78	Mary Smith	May Salary	204		200 00	
6										

47

EXPENSE DISTRIBUTION

	Salary	FICA	State Ind.	Group Ins.	Rent	Supplies	Equip.				MISCELLANEOUS Descr. or #	MISCELLANEOUS Amount
1							10 51					
2			4 62									
3		78 92										
4												
5	200 00											
6												

Exhibit "A"

MONTHLY TREASURER'S REPORT

Cash on Hand - First of Month		$xx.xx
Income:		
Tuition	$xx.xx	
Equipment and insurance fees	xx.xx	
Fund-raising	xx.xx	
Total Income for Month		$xx.xx
Expenses:		
Rent	xx.xx	
Salary	xx.xx	
Insurance	xx.xx	
Supplies--explain in detail	xx.xx	
Equipment--explain in detail	xx.xx	
State Industrial Insurance	xx.xx	
F.I.C.A.	xx.xx	
Total Expenses for Month		($xx.xx)
Cash on Hand--End of Month		$xx.xx

BUDGET FOR YEAR 19--

Income:		
Tuition: (# children at $xx.xx per month x 9)	$xx.xx	
Equipment Fee: (# x $xx.xx)	xx.xx	
Insurance: (# x $xx.xx)	xx.xx	
Fund-raising Event (if applicable)	xx.xx	
Total 19-- Income		$xx.xx
Expenses:		
Rent (monthly rent x 9 months)	xx.xx	
Salary (monthly salary x 9 months)	xx.xx	
F.I.C.A. (monthly contribution x 9)	xx.xx	
State Ind. Insurance (quarterly amount x 4)	xx.xx	
Insurance (group liability, accident, fire, etc)	xx.xx	
Equipment	xx.xx	
Supplies	xx.xx	
Teacher's Petty Cash	xx.xx	
Parties	xx.xx	
Scholarship Donation	xx.xx	
State Unemployment Insurance	xx.xx	
Total 19-- Expenses		($xx.xx)
Projected Cash Surplus		$xx.xx

Form SS-4 (Rev. 8-76)
Department of the Treasury
Internal Revenue Service

Application for Employer Identification Number

(For use by employers and others as explained in the instructions)

Exhibit "D"

1 Name (True name as distinguished from trade name. If partnership, see instructions on page 4)

XYZ Cooperative

2 Trade name, if any (Enter name under which business is operated, if different from item 1)

n/a

3 Social security number, if sole proprietor

n/a

4 Address of principal place of business (Number and street)

1515 Norton Building

5 Ending month of accounting year

June

6 City and State

Seattle, WA

7 ZIP code

98104

8 County of business location

King

9 Type of organization

☐ Individual ☐ Partnership ☐ Other (specify)

☐ Governmental (See instr. on page 4) ☒ Nonprofit organization (See instr. on page 4) ☐ Corporation

10 Date you acquired or started this business (Mo., day, year)

n/a

11 Reason for applying

☐ Started new business ☐ Purchased going business ☒ Other (specify)

12 First date you paid or will pay wages for this business (Mo., day, year)

7/1/79

13 Nature of business (See instructions on page 4)

Educational Organization--Pre-school

14 Do you operate more than one place of business? ☐ Yes ☐ No

15 Peak number of employees expected in next 12 months (If none, enter "0") ▶

Nonagricultural	Agricultural	Household
1	0	0

16 If nature of business is manufacturing, state principal product and raw material used

n/a

17 To whom do you sell most of your products or services?

☐ Business establishments ☐ General public ☐ Other (specify) n/a

18 Have you ever applied for an identification number for this or any other business? ☐ Yes ☒ No

If "Yes," enter name and trade name (if any). Also enter the approximate date, city, and State where you first applied and previous number if known. ▶

Date 3/15/79

Signature and title Sally Jones Treasurer

Telephone number 523-0000

Please leave blank ▶	Geo.	Ind.	Class	Size	Reas. for appl.	Part I

Form W-4
(Rev. May 1977)
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

(Use for Wages Paid After May 31, 1977)

This certificate is for income tax withholding purposes only. It will remain in effect until you change it. If you claim exemption from withholding, you will have to file a new certificate on or before April 30 of next year.

Type or print your full name
Sandy White

Your social security number
538-36-6414

Home address (number and street or rural route)
7330-70th N.E.

City or town, State, and ZIP code
Seattle, WA 98115

Marital Status

☐ Single ☒ Married
☐ Married, but withhold at higher Single rate
Note: *If married, but legally separated, or spouse is a nonresident alien, check the single block.*

1 Total number of allowances you are claiming	1
2 Additional amount, if any, you want deducted from each pay (if your employer agrees)	$ 0
3 I claim exemption from withholding (see instructions). Enter "Exempt"	n/a

Under the penalties of perjury, I certify that the number of withholding exemptions and allowances claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I incurred no liability for Federal income tax for last year and that I anticipate that I will incur no liability for Federal income tax for this year.

Signature ▶ ..... Date ▶ July 1, 19 79

Detach along this line

▲ *Give the top part of this form to your employer; keep the lower part for your records and information* ▲

Instructions

The explanatory material below will help you determine your correct number of withholding allowances, and will assist you in completing the Form W-4 at the top of this page.

Avoid Overwithholding or Underwithholding

By claiming the number of withholding allowances you are entitled to, you can fit the amount of tax withheld from your wages to your tax liability. In addition to the allowances for personal exemptions to be claimed in item (a), be sure to claim any additional allowances you are entitled to in item (b), "Special withholding allowance," and item (c), "Allowance(s) for credit(s) and/or deduction(s)." While you may claim these allowances on Form W-4 for withholding purposes, you may not claim them under "Exemptions" on your tax return Form 1040 or Form 1040A.

You may claim the special withholding allowance if you are single with only one employer, or married with only one employer and your spouse is not employed. If you have unusually large itemized deductions, an alimony deduction, or credit(s) for child care expenses, earned income, or credit for the elderly, you may claim additional allowances to avoid having too much income tax withheld from your wages. Please note that alimony is no longer an itemized deduction, but rather is an adjustment to gross income. It may be to your benefit to take the standard deduction in lieu of itemizing deductions because of this change.

If you and your spouse are both employed or you have more than one employer, you should make sure that enough has been withheld. If you find that you need more withholding, claim fewer exemptions or ask for additional withholding or request to be withheld at the higher "Single" status. If you are currently claiming additional withholding allowances based on itemized deductions, check the worksheet on the back to see that you are claiming the proper number of allowances.

How Many Withholding Allowances May You Claim?

Use the schedule below to determine the number of allowances you may claim for tax withholding purposes. In determining the number, keep in mind these points: If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time; or, if you are married and both you and your spouse are employed, you may not both claim the same allowances with your employers at the same time. A nonresident alien, other than a resident of Canada, Mexico, or Puerto Rico, may claim only one personal allowance.

Completing Form W-4

If you find you are entitled to one or more allowances in addition to those you are now claiming, increase your number of allowances by completing the form above and filing it with your employer. If the number of allowances you previously claimed decreases, you must file a new Form W-4 within 10 days. (If you expect to owe more tax than will be withheld, you may increase your withholding by claiming fewer or "0" allowances on line 1, or by asking for additional withholding on line 2, or both.)

You may claim exemption from withholding of Federal income tax if you had no liability for income tax for last year, and you anticipate that you will incur no liability for income tax for this year. You may not claim exemption if your joint or separate return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Federal income tax from your wages. However, social security tax will be withheld if you are covered by the Federal Insurance Contributions Act.

You must revoke this exemption (1) within 10 days from the time you anticipate you will incur income tax liability for the year or (2) on or before December 1 if you anticipate you will incur Federal income tax liability for the next year. If you want to stop or are required to revoke this exemption, you must file a new Form W-4 with your employer showing the number of withholding allowances you are entitled to claim. This certificate for exemption from withholding will expire on April 30 of next year unless a new Form W-4 is filed before that date.

The Following Information is Provided in Accordance with the Privacy Act of 1974

The Internal Revenue Code requires every employee to furnish his or her employer with a signed withholding allowance certificate showing the number of withholding allowances that the employee claims (section 3402(f)(2)(A) and the Regulations thereto). Individuals are required to provide their Social Security Number for proper identification and processing (section 6109 and the Regulations thereto).

The principal purpose for soliciting withholding allowance certificate information is to administer the Internal Revenue laws of the United States.

If an employee does not furnish a signed withholding allowance certificate, the employee is considered as claiming no withholding allowances (section 3402(e)) and shall be treated as a single person (section 3402(l)).

The routine uses of the withholding allowance certificate information include disclosure to the Department of Justice for actual or potential criminal prosecution or civil litigation.

Figure Your Total Withholding Allowances Below

(a) Allowance(s) for exemption(s)—Enter 1 for each personal exemption you can claim on your Federal income tax return*	
(b) Special withholding allowance—Enter 1 if single with 1 employer, or married with 1 employer and spouse not employed**	
(c) Allowance(s) for credit(s) and/or deduction(s)—Enter number from line (k) on other side**	
(d) Total (add lines (a) through (c) above)—Enter here and on line 1, Form W-4, above	

*If you are in doubt as to whom you may claim as a dependent, see the instructions that came with your last Federal income tax return or call your local Internal Revenue Service office.

**This allowance is used solely for purposes of figuring your withholding tax, and cannot be claimed when you file your tax return.

Exhibit "F"

Form **SS-15**
(Rev. Sept. 1977)
Department of the Treasury
Internal Revenue Service

Certificate Electing Social Security Coverage
Under the Federal Insurance Contributions Act

(For use by a tax-exempt organization described in section 501(c)(3) of the Internal Revenue Code to waive exemption from FICA taxes and obtain social security coverage for its employees)

Please type or print

Full name of organization. Please identify employee group if you are an organization described in section 3121(k)(1)(E) of the Federal Insurance Contributions Act.

XYZ Cooperative

Address (Number and street)

1515 Norton Building

City, State, and ZIP code

Seattle, WA 98104

Employer identification number

91-056834

Date of exemption letter

not required

District which issued exemption letter (or is considering Form 1023)

n/a

If exemption letter is based on a group ruling, full name of central organization and its group exemption number.

Effective date (For date to be inserted, see item 3 below)

7/1/79

The above is a religious, charitable, educational, or other organization entitled to exemption from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) of the Code. If organized after October 9, 1969, and subject to section 508(a) of the Code, the organization has satisfied the requirements of section 508(a). The organization hereby certifies that it wishes to have the Federal insurance system of the Social Security Act extended to services performed by its employees (or by a group of its employees as provided in section 3121(k)(1)(E) of the Federal Insurance Contributions Act if this certificate is filed under section 3121(k)(1)(E)).

This certificate is accompanied by Form SS–15a which (a) contains the signature, address, and social security number of each employee who concurs in the filing of the certificate or (b) is noted "none" for no concurring employee.

It is understood that:

(1) The list on Form SS–15a accompanying this certificate may be amended, at any time before the end of the 24th month following the calendar quarter in which the certificate is filed, by filing a list on Form SS–15a Supplement containing the signature, address, and social security number of each additional employee who concurs in the filing of this certificate.

(2) Taxes imposed under the Federal Insurance Contributions Act will apply to this organization and to each employee whose services constitute employment and whose signature appears on the accompanying list (or any supplemental list filed before the end of the first month following the calendar quarter in which this certificate is filed) beginning with the first day this certificate is effective. (See item 3.) The taxes also will apply immediately to services that constitute employment performed by any individual who enters employment in this organization after the close of the calendar quarter in which this certificate is filed. An individual who is employed by an organization in the same quarter in which the certificate is filed and continuously thereafter, and who does not sign the original list of concurring employees on Form SS–15a, can be covered only through the filing of a list on Form SS–15a Supplement. However, an individual is immediately covered if hired or re-employed by an organization after the calendar quarter in which the organization filed a certificate, and the individual need not sign a supplemental list. For services performed by an individual whose signature appears on a supplemental list filed after the first month following the calendar quarter in which the certificate is filed, the taxes will apply to employment services performed on or after the first day of the calendar quarter in which the supplemental list is filed.

(3) This certificate will be in effect for the period beginning with the date specified by the organization in the effective date line above, which is: (a) the first day of the calendar quarter in which this certificate is filed, (b) the first day of the following calendar quarter, or (c) the first day of any one of 20 calendar quarters preceding the quarter in which this certificate is filed. After the certificate has been in effect for not less than eight years, it may be terminated by the organization by giving two years advance notice, in accordance with section 3121(k) of the Federal Insurance Contributions Act and the applicable regulations.

(4) This certificate is not terminated if the organization loses its exemption as an organization described in section 501(c)(3) of the Internal Revenue Code. It continues effective for any subsequent periods during which the organization is exempt.

(5) The acceptance by the Internal Revenue Service of this organization's certificate on Form SS–15 has no effect on a determination of the organization's status under section 501(c)(3) of the Internal Revenue Code.

(6) If this certificate is filed under section 3121(k)(1)(E) of the Federal Insurance Contributions Act, all of the foregoing is applicable in the same manner as if services performed by individuals as members of the group of employees, identified in the above name line, were the only services performed in the employ of the organization, and as if all other services were deemed to be performed for a different employer.

Sign Here ▶ Sue Smith (Signature of president or other principal officer) | President (Title) | 5-15-79 (Date)

(Please see instructions on the back of this form)

c70—218–285–1

Form SS–15 (Rev. 9–77)

EXHIBIT

Form **SS-15a**
(Rev. Nov. 1972)
Department of the Treasury
Internal Revenue Service

List to Accompany Certificate on Form SS-15 Waiving Exemption from Taxes Under the Federal Insurance Contributions Act

(Please attach to Form SS–15)

Please type or print

Full name of organization. Please identify employee group if you are an organization described in section 3121(k)(1)(E) of the Federal Insurance Contributions Act.

XYZ Cooperative

Address (Number and street)

1515 Norton Building

City, State, and ZIP code

Seattle, WA 98104

Employer identification number (If any)

Effective date of accompanying certificate, Form SS–15

The above is an organization described in the accompanying certificate, Form SS–15.

This Form SS–15a contains the signature, address, and any social security number of each employee who concurs in the filing of the certificate, or is noted "None" for no concurring employee.

Employee's Concurrence.—As an employee of the above-named organization, I concur, as shown by my signature below, in the organization's filing of the accompanying certificate, Form SS–15. I understand that social security employee tax under the Federal Insurance Contributions Act will be applicable to my services as an employee in the organization on and after the date shown above.

Employee's Signature (If no concurring employee, write "None")	Employee's Address	Employee's Social Security Number
Sandy White	7330–70th N.E., Seattle, WA 98115	538-36-6414

Form **SS–15a** (Rev. 11–72)

Form 941
(Rev. October 1978)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

T
FF
FD
FP
I
T

Your name, address, employer identification number, and calendar quarter of return. (If not correct, please change)

Name (as distinguished from trade name)
XYZ Cooperative

Trade name, if any

Address and ZIP code
1515 Norton Building
Seattle, WA 98104

Date quarter ended
9/30/79

Employer identification number

If address is different from prior return, check here ▶ ☐

1 Number of employees (except household) employed in the pay period that includes March 12th (complete for first quarter only)	one	
2 Total wages and tips subject to withholding, plus other compensation →	600	00
3 Total income tax withheld from wages, tips, annuities, gambling, etc. (see instructions)	39	00
4 Adjustment of withheld income tax for preceding quarters of calendar year		
5 Adjusted total of income tax withheld →	39	00
6 Taxable FICA wages paid $ 600.00 multiplied by 12.1% = TAX	72	60
7 Taxable tips reported $ ..... multiplied by 6.05% = TAX		
8 Total FICA taxes (add lines 6 and 7) →	72	60
9 Adjustment of FICA taxes (see instructions)		
10 Adjusted total of FICA taxes →	72	60
11 Total taxes (add lines 5 and 10)	111	60

Record of Federal Tax Deposits (See instructions page 4)

Deposit period ending:		I. Tax liability for period	II. Date of deposit	III. Amount deposited
Overpayment from previous quarter				
First month of quarter — 1st through 7th day				
8th through 15th day				
16th through 22d day				
23d through last day				
A First month total	A	13.00		none
Second month of quarter — 1st through 7th day				
8th through 15th day				
16th through 22d day				
23d through last day				
B Second month total	B	13.00		none
Third month of quarter — 1st through 7th day				
8th through 15th day				
16th through 22d day				
23d through last day				
C Third month total	C	13.00		none
D Total for quarter (add items A, B, and C)				
E Final deposit made for quarter. (Enter zero if the final deposit made for the quarter is included in item D)				none

12 Total deposits for quarter (including final deposit made for quarter) and overpayment from previous quarter. (See instructions on page 4)

Note: *If undeposited taxes at the end of the quarter are $200 or more, deposit the full amount with an authorized financial institution or a Federal Reserve bank according to the instructions on the back of the Federal Tax Deposit Form 501. Enter this deposit in the Record of Federal Tax Deposits and include it in line 12.*

13 Undeposited taxes due (subtract line 12 from line 11—this should be less than $200). Pay to Internal Revenue Service and enter here → 111 60

14 If line 12 is more than line 11, enter overpayment here ▶ $ and check if to be: ☐ Applied to next return, or ☐ Refunded.

15 If you are not liable for returns in the future, write "FINAL" (See instructions) ▶ Date final wages paid ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date ▶ 10/15/79 Signature ▶ Billy Jones Title ▶ Treasurer

Please file this form with your Internal Revenue Service Center (see instructions on "Where to File").

Form 941 (Rev. 10-78)

Exhibit "I"

TAX REPORTING CALENDAR

(Assume Accounting Year Ends June 30)

JULY — By the end of the month, the following reports are due for the preceding quarter:

1. Form 941 or 941E for withholding and social security (See Paragraph 4 of Federal Tax Section).
2. State forms, as needed.

AUGUST — No reports due.

SEPTEMBER — No reports due.

OCTOBER — By the end of the month, the following reports are due for preceding quarter:

1. Form 941 or 941E for withholding and social security.
2. State forms, as needed.

NOVEMBER — Form 990 is due by November 15 (the 15th day of the fifth month following the close of the accounting period).

DECEMBER — No reports due.

JANUARY — By the end of the month, the following reports are due for the preceding quarter:

1. Form 941 or 941E for withholding and social security.
2. State forms, as needed.
3. Form W-2 for the prior year's wages must be given to employees or former employees.

FEBRUARY	Form W-3 is due by the end of the month (See Paragraph 5 of the Federal Tax Section).
MARCH	No reports due.
APRIL	By the end of the month, the following reports are due for the preceding quarter: 1. Form 941 or 941E for withholding and social security. 2. State forms, as needed.
MAY	No reports due.
JUNE	No reports due.

Exhibit "J"

Form **941E**
(Rev. January 1978)
Department of the Treasury
Internal Revenue Service

Quarterly Return of Withheld Federal Income Tax

1 [illegible]l wages and tips subject to withholding, plus other compensation →	600	00
2 [illegible]me tax withheld from wages, tips, annuities, gambling, etc. (see instructions)	39	00
3 Adjustment for preceding quarters of calendar year	0	
4 Adjusted total of income tax withheld →	39	00

Record of Federal Tax Deposits (See instructions for deposits on page 4)

Deposit period ending:		I. Tax liability for period	II. Date of deposit	III. Amount deposited
Overpayment from previous quarter				
First month of quarter	1st through 7th day			
	8th through 15th day			
	16th through 22d day			
	23d through last day			
A. First month total	A	13.00		none
Second month of quarter	1st through 7th day			
	8th through 15th day			
	16th through 22d day			
	23d through last day			
B. Second month total	B	13.00		none
Third month of quarter	1st through 7th day			
	8th through 15th day			
	16th through 22d day			
	23d through last day			
C. [illegible]d month total	C	13.00		none
D. Total for quarter (add items A, B, and C)		39.00		
E. Final deposit made for quarter. (Enter zero if the final deposit made for the quarter is included in item D)				none

5 Total deposits for quarter (including final deposit made for quarter) and overpayment from previous quarter. (See instructions on page 4)	none	
6 Undeposited taxes due (line 4 minus line 5—this should be less than $200). Pay to Internal Revenue Service and enter here →	39	00

Note: *If undeposited taxes at the end of the quarter are $200 or more, deposit the full amount with an authorized financial institution or a Federal Reserve bank according to the instructions on the back of the Federal Tax Deposit Form 501. Enter this deposit in the Record of Federal Tax Deposits and include it in line 5.*

7 If line 5 is more than line 4, enter overpayment here ▶ $ and check if to be: ☐ Applied to next return, or ☐ Refunded.

8 If you are not liable for returns in the future, write "FINAL" (See instructions) ▶ Date final wages paid ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date ▶ 10/15/79 Signature ▶ Sally Jones Title ▶ Treasurer

T	
FF	
FD	
FP	
I	
T	

Your name, address, employer identification number, and calendar quarter of return (If incorrect, please change.)

Name
XYZ Cooperative
Address and ZIP code
1515 Norton Building
Seattle, WA 98104

Date quarter ended
9/30/79
Employer identification number

Please file this form with your Internal Revenue Service Center.
(See instructions on "Where to file")

Form 941E (Rev. 1-78)

Exhibit "K"

1 Control number	222	2 Employer's State number

3 Employer's name, address, and ZIP code	4 Sub-total	Cor-rection	Void	Make No Entry Here
XYZ Cooperative 1515 Norton Building Seattle, WA 98115	☐	☐	☐	
	7 Employer's identification number: 91-056834			

10 Employee's social security number	11 Federal income tax withheld	12 Wages, tips, other compensation	13 FICA tax withheld	14 Total FICA wages
538-36-6414	117.00	none	108.90	1,800.00

15 Employee's name (first, middle, last)	16 Pension plan coverage? Yes/No	17	18 FICA tips
Sandy White	no		none

19 Employee's address and ZIP code: 7330-70th N.E., Seattle, WA 98115

Wage and Tax Statement 1973 — Copy B To be filed with employee's FEDERAL tax return

Form W-2 — This information is being furnished to the Internal Revenue Service. — Department of the Treasury—Internal Revenue Service

Exhibit "L"

1 Control number	333	2 Employer's State number	For Official Use Only

Kind of Tax Statements Transmitted	3 Official use	4 Military ☐	5 Agriculture ☐	6 W-2 ☒	7 Original ☒	8 With TIN ☐
	9 Railroad ☐	10 Household ☐	11 State or Local Gov. ☐	12 W-2P ☐	13 Corrected ☐	14 Without TIN ☐

15 State SSA number	16 Number of statements attached	17 Date of request
n/a	one	1/30/80
18 Total FICA tax withheld	**19 Total Federal income tax withheld**	**20 Total FICA tips**
108.90	117.00	none
21 Total FICA wages	**22 Total wages, tips, and other compensation**	**23 Gross annuities, pensions, retired pay, etc.**
1,800.00	1,800.00	none

24 Employer's identification number	25 Establishment number	26 Taxable annuities, pensions, retired pay, etc.
91-056834		none

27 Employer's name, address and ZIP code (if available, paste label over boxes 24 and 27)

XYZ Cooperative
1515 Norton Building
Seattle, WA 98104

Internal Revenue Service—Department of the Treasury

Form W-3 Transmittal of Income and Tax Statements 1978

Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature Shelly Jones Title Treasurer Date 1/30/80

Exhibit "A"

Form **1023**
(Rev. May 1977)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

To be filed in the Key District for the area in which the organization has its principal office or place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice under section 508(b) appropriate to an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) The organization must have an organizing instrument (See Part II) before this application may be filed.

Part I—Identification

1 Full name of organization: XYZ Cooperative

2 Employer identification number (If none, attach Form SS-4): 91-056834

3(a) Address (number and street): 1515 Norton Building

Check here if applying under section: ☐ 501(e) ☐ 501(f)

3(b) City or town, State and ZIP code: Seattle, WA 98104

4 Name and phone number of person to be contacted: Sally Jones, 523-1987

5 Month the annual accounting period ends: June

6 Date incorporated or formed: June 1979

7 Activity Codes: 032 | 040

8(a) Has the organization filed Federal income tax returns? ☐ Yes ☒ No

If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶

8(b) Has the organization filed exempt organization information returns? ☐ Yes ☒ No

If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶

Part II.—Type of Entity and Organizational Documents (See instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.

☐ Corporation—Articles of incorporation, bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles, bylaws.

Part III.—Activities and Operational Information

1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipt. Attach representative copies of solicitations for financial support.

Financial support will come from members' payment of fees or tuition and from limited fund-raising events.

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

Fund raising is done by an annual game night and by the sale of babysitting services. (Describe your group's activities.)

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct and complete.

Sally Jones (Signature) | Treasurer (Title or authority of signer) | 6/15/79 (Date)

Part III.—Activities and Operational Information (Continued)

3 Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A.

The cooperative is a group of parents with pre-school children who attend the cooperative school. School is held nine months a year, four days a week, three hours a day with provision for normal school holidays. A teacher is employed by the cooperative, who, in conjunction with the members (four each day), supervise and instruct the members' children in their learning experiences. The teacher and the cooperative Planning Board establish the goals to be reached. The teacher is responsible for developing a curriculum to reach those goals. Goals might include development of small and large muscle activities, math concept games, reading readiness games, music and art awareness, etc.

The cooperative operates out of its school facilities, which are located at Manito Church.

The parents also learn through the cooperative by observing other children, attending monthly meetings, and practicing teaching skills.

4 The membership of the organization's governing body is: Planning Board

(a) Names, addresses, and duties of officers, directors, trustees, etc.	(b) Specialized knowledge, training, expertise, or particular qualifications
Sally Jones, Treasurer 7326-50th N.E. Seattle, WA 98115 Susan Stevens, Chairman 1234-23rd Seattle, WA 98114 (Include all your officers.)	

Part III.—Activities and Operational Information (Continued)

4 (c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . . ☐ Yes ☒ No
If "Yes," please name such persons and explain the basis of their selection or appointment.

(d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See specific instructions 4(d).) . . ☐ Yes ☒ No
If "Yes," please explain.

(e) Have any members of the organization's governing body assigned income or assets to the organization? . ☐ Yes ☒ No
If "Yes," attach a copy of assignment(s) and a list of items assigned.

(f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? . . . . . ☐ Yes ☒ No
If "Yes," explain fully on an attached sheet.

5 Does the organization control or is it controlled by any other organization? . . . . . ☐ Yes ☒ No
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? . . . . . ☐ Yes ☒ No
If either of these questions is answered "Yes," please explain.

6 Is the organization financially accountable to any other organization? . . . . . ☐ Yes ☒ No
If "Yes," please explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been rendered.

7 (a) What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.

Toys, playground equipment, books, teaching aids--workshop equipment and supplies.

(b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?

n/a

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

Educational opportunities for pre-school students and their parents.

Part III.—Activities and Operational Information (Continued)

8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . . ☒ Yes ☐ No

If "Yes," please explain and show how the charges are determined.

By payment of tuition

9 Does or will the organization limit its benefits, services or products to specific classes of individuals? . . . ☒ Yes ☐ No

If "Yes," please explain how the recipients or beneficiaries are or will be selected.

To be eligible for cooperative membership, a parent must have a child of pre-school age who will be enrolled within the cooperative pre-school.

10 Is the organization a membership organization? . . . . . ☒ Yes ☐ No

If "Yes," complete the following:

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues.

See 9 above. Tuition is the only membership fee and is $16.00 per month, per child.

(b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

Word of mouth.

(c) Are benefits, services, or products limited to members? . . . . . ☒ Yes ☐ No

If "No," please explain.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . . . ☐ Yes ☒ No

If "Yes," please explain. (Note: *You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.*)

12 Does the organization have a pension plan for employees? . . . . . ☐ Yes ☒ No

13 Are you filing Form 1023 within 15 months from the end of the first month in which you were created or formed as required by section 508(a) and the Regulations thereunder? . . . . . ☒ Yes ☐ No

If "No," and you are claiming that section 508(a) does not apply to you, attach an explanation of your basis for this claim.

Part IV.—Statement as to Private Foundation Status

1 Is the organization a private foundation? . . . . . ☐ Yes ☒ No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box(es) below:

Definite ruling under section 509(a)(1), (2), (3), or (4) check here ☐ and complete Part VII.

Advance ruling under section ▶ ☐ 170(b)(1)(A)(vi) or ▶ ☐ 509(a)(2)—See instructions.

Extended advance ruling under section ▶ ☐ 170(b)(1)(A)(vi) or ▶ ☐ 509(a)(2)—See instructions.

3 If question 1 is answered "Yes," and the organization claims to be a private operating foundation, check here ☐ and complete Part VIII.

(Note: If an extended advance ruling is desired you must check the appropriate block for an advance ruling also.)

Part V.—Financial Data

Statement of Receipts and Expenditures, for period ending ....., 19.....

Receipts	1 Gross contributions, gifts, grants and similar amounts received	200.00
	2 Gross dues and assessments of members	2,304.00
	3 Gross amounts derived from activities related to organization's exempt purpose	
	Less cost of sales	
	4 Gross amounts from unrelated business activities	
	Less cost of sales	
	5 Gross amount received from sale of assets, excluding inventory items (attach schedule)	
	Less cost or other basis and sales expenses of assets sold	
	6 Interest, dividends, rents and royalties	10.00
	7 Total receipts	2,514.00
Expenditures	8 Fund raising expenses	
	9 Contributions, gifts, grants, and similar amounts paid (attach schedule)	
	10 Disbursements to or for benefit of members (attach schedule)	
	11 Compensation of officers, directors, and trustees (attach schedule)	
	12 Other salaries and wages	2,100.00
	13 Interest	
	14 Rent	100.00
	15 Depreciation and depletion	
	16 Other (attach schedule) . . supplies.	179.00
	17 Total expenditures	2,379.00
	18 Excess of receipts over expenditures (line 7 less line 17)	135.00

Balance Sheets (Enter dates ▶)	Beginning date	Ending date
Assets		
19 Cash (a) Interest bearing accounts	75.00	100.00
(b) Other	15.00	35.00
20 Accounts receivable, net		
21 Inventories		
22 Bonds and notes (attach schedule)		
23 Corporate stocks (attach schedule)		
24 Mortgage loans (attach schedule)		
25 Other investments (attach schedule)		
26 Depreciable and depletable assets (attach schedule)		
27 Land		
28 Other assets (attach schedule) . . equipment	200.00	225.00
29 Total assets	290.00	380.00
Liabilities		
30 Accounts payable		
31 Contributions, gifts, grants, etc., payable		
32 Mortgages and notes payable (attach schedule)		
33 Other liabilities (attach schedules)		
34 Total liabilities	none	none
Fund Balance or Net Worth		
35 Total fund balance or net worth	290.00	380.00
36 Total liabilities and fund balance or net worth (line 34 plus line 35)	290.00	380.00

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above? ☐ Yes ☐ No

If "Yes," attach a detailed explanation.

Part VI.—Required Schedules for Special Activities

	If "Yes," check here:	And, complete schedule—
1 Is the organization, or any part of it, a school?	X	A
2 Does the organization provide or administer any scholarship benefits, student aid, etc.?		B
3 Has the organization taken over, or will it take over, the facilities of a "for profit" institution?		C
4 Is the organization, or any part of it, a hospital or a medical research organization?		D
5 Is the organization, or any part of it, a home for the aged?		E
6 Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)?		F
7 Is the organization, or any part of it, formed to promote amateur sports competition?		G

Part VII.—Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status

The organization is not a private foundation because it qualifies as:

	✓	Kind of organization	Within the meaning of	Complet
1		a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2	X	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3		a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4		a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5		being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6		being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.–B
7		normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.–B
8		normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.–B
9		being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VII.–C

B.—Analysis of Financial Support

		(a) Most recent taxable year 19 79	(Years next preceding most recent taxable year) (b) 19.....	(c) 19.....	(d) 19.....	(e) Total
1	Gifts, grants, and contributions received	200.00	n/a	n/a	n/a	200.00
2	Membership fees received	2,304.00				2,304.00
3	Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513	none				none
4	Gross income from interest, dividends, rents, royalties, and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975	10.00				10.00
5	Net income from organization's unrelated business activities not included on line 4	none				none
6	Tax revenues levied for and either paid to or expended on behalf of the organization	none				none
7	Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	none				none
8	Other income (not including gain or loss from sale of capital assets)—attach schedule	none				none
9	Total of lines 1 through 8	2,514				2,514.00
10	Line 9 less line 3	2,514				2,514.00
11	Enter 2% of line 10, column (e) only					50.28

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)

SCHEDULE A.—Schools, Colleges, and Universities

1 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to:

(a) Admissions? . . . . . ☐ Yes ☒ No

(b) Use of facilities or exercise of student privileges? . . . . . ☐ Yes ☒ No

(c) Faculty or administrative staff? . . . . . ☐ Yes ☒ No

(d) Scholarship or loan program? . . . . . ☐ Yes ☒ No

If "Yes," for any of the above, please explain.

2 Does the organization include a statement in its charter, bylaws, or other governing instrument, or in a resolution of its governing body, that it has a racially nondiscriminatory policy as to students? . . . . . ☒ Yes ☐ No

Attach whatever corporate resolutions or other official statements the organization has made on this subject.

3 (a) Has the organization made its racially nondiscriminatory policies known in a manner that brings such policies to the attention of all segments of the general community which it serves? . . . . . ☒ Yes ☐ No

If "Yes," please describe how these policies have been publicized and state the frequency with which relevant notices or announcements have been made. If no such newspaper or media notices have been used, please explain.

By publication in a location other than the classified ads of a notice in the community newspaper.

(b) If applicable, attach clippings of any relevant newspaper notices or advertising, or copies of tapes or scripts used for media broadcasts. Also attach copies of brochures and catalogues dealing with student admissions, programs, and scholarships, as well as representative copies of all written advertising used as a means of informing prospective students of your programs.

4 Attach a numerical schedule showing the racial composition, as of the current academic year, and projected as far as may be feasible for the subsequent academic year, of: (a) Student body, (b) Faculty and administrative staff.

5 Attach a list showing the amount of scholarship and loan funds, if any, awarded to students enrolled and racial composition of the students who have received such awards.

6 (a) Attach a list of the organization's incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

(b) State whether any of the foregoing organizations have as an objective the maintenance of segregated public or private school education, and, if so, whether any of the foregoing individuals are officers or active members of such organizations.

SCHEDULE B.—Organizations Providing Scholarship Benefits, Student Aid, etc. to Individuals

1 (a) Please describe the nature of the scholarship benefit, student aid, etc., including the terms and conditions governing its use, whether a gift or a loan, and the amount thereof. If the organization has established or will establish several categories of scholarship benefits, identify each kind of such benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires or will require of individuals to be considered for scholarship grants, loans or similar benefits. (Private foundations which make grants for travel, study or other similar purposes are required to obtain advance approval of scholarship procedures. See sections 53.4945–4 (c) and (d) of the Private Foundation Regulations.)

(b) If you desire us to consider this application as a request for approval of grant procedures in the event we determine that you are a private foundation, please check here . . . . . ☐

Exhibit "N"

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt from Income Tax

Under section 501(c) of the Internal Revenue Code (Except Private Foundation)

1977

For the calendar year 1977, or fiscal year beginning July 1, 1978, and ending June 30, 19 79

Please type, print or attach label. See instruction G.

Name of organization: XYZ Cooperative

Address (number and street): 1515 Norton Building

City or town, State, and ZIP code: Seattle, WA 98104

A Employer identification number (See instruction G): 91-056834

B If gross receipts are not normally more than $10,000 (see general instruction A(5)) check here and do not complete Parts I and II . . . . ▶

C If exemption application is pending, check here . . . ▶ X

D If address changed, check here . . . . . ▶

E Enter exemption Code paragraph ▶ 501(c) (.....).
Check appropriate box, if applicable—Exempt under section ▶ ☐ 501(e) OR ☐ 501(f).

F Fair market value of assets at end of year (see instruction P) . . ▶ 15,000.00

Part I All Organizations With Gross Receipts of More Than $10,0000—Complete Part I and Lines 1 through 8, Part II. If Line 8, Part I is Over $25,0000 Also Complete Lines 9 Through 43, Part II.

For rounding off money items to whole dollar amounts—see instructions.

Receipts (Revenues)	1 Gross sales and receipts from all sources (from line 8, Part II), other than shown on lines 5 and 6		
	2 Cost of goods sold		
	3 Cost or other basis and sales expenses of assets sold		
	4 Gross income (line 1 less sum of lines 2 and 3)		
	5 Gross dues and assessments from members and affiliates		11,000.00
	6 Gross contributions, gifts, grants and similar amounts received (see instructions)		
	7 Total (add lines 4, 5 and 6)		11,000.00
	8 Gross receipts for filing requirements tests (add lines 1, 5 and 6)	11,000.00	
Expenses and Disbursements	9 Expenses attributable to amount on line 4		
	10 Expenses attributable to amount on line 6		
	11 Other program-related disbursements	9,000.00	
	12 Excess of receipts over expenses and disbursements (line 7 less sum of lines 9, 10 and 11) Increase or (Decrease) in net worth (see instructions)		2,000.00
		Beginning of year	End of year
Assets and Liabilities	13 Total assets	13,000.00	15,000.00
	14 Total liabilities		
	15 Net worth	13,000.00	15,000.00

		Yes	No
16	Have you engaged in any activities which have not previously been reported to the Internal Revenue Service? *If "Yes," attach a detailed description of such activities*		X
17	Have any changes not previously reported to the Internal Revenue Service been made in your governing instrument, articles of incorporation, or bylaws or other instruments of similar import? *If "Yes," attach a copy of the changes*		X
18 (a)	Is this a group return filed on behalf of affiliated organizations covered by a group exemption letter? (See instruction G.)		X
(b)	Is this a return filed by an affiliated organization covered by a group exemption letter? If "Yes," enter your central or parent organization's four-digit group exemption number (GEN). (See instruction G.) ▶		X
19	Have you filed a tax return on Form 990-T, "Exempt Organization Business Income Tax Return," for this year?		X
20	Was there a liquidation, dissolution, termination or substantial contraction during the year? (See instruction N.) *If "Yes," attach a schedule for the disposition(s) for the year(s) showing type of asset disposed of, the date(s) disposed, the cost or other basis, the fair market value on date of disposition and the names and addresses of the recipients of the assets*		X
21 (a)	Enter amount expended directly or indirectly for political purposes $ none		
(b)	Did you file Form 1120-POL, "U.S. Income Tax Return of Certain Political Organizations," for this year?		X

22 Clubs exempt under section 501(c)(7): (a) Enter initiation fees and capital contributions included in line 5 .

(b) Enter gross receipts from general public for use of club facilities included in line 1. (See instruction 22.)

(c) Does your organizing instrument or any written policy statement provide for discrimination against any person because of race, color or religion? ☐ Yes ☐ No

23 Organizations exempt under section 501(c)(12) enter: (a) The total amount of gross income received from members or shareholders .

(b) The total amount of gross income received from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)

24 If you operate a school (see instructions for Part VI, Schedule A), do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? *If "No," attach an explanation* ☒ Yes ☐ No

25 The books are in care of ▶ Sally Jones Telephone No. ▶ 523-1987

Located at ▶ 7330-50th N.E., Seattle, WA 98115

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

▶ Sally Jones
Signature of officer — Date

Treasurer
Title

▶ Paid preparer's signature (see instructions)

▶ Paid preparer's address (or employer's name and address)

DEVELOPING POLICIES AND FORMS

Developing Personnel Policies

The director/teacher selected by your cooperative preschool is probably the key to a successful program. Your staff person develops the essential relationships with parents, and involves members in planning and carrying out children's activities. The director/teacher's attitudes and skills promote the entire program's direction and well-being, and open the door for communication of ideas and concerns.

A cooperative preschool program, by its nature, places substantial demands on a staff person's physical and emotional energy. You will want to protect your staff from undue pressures and unnecessary requests, allowing maximum service time to the co-op. Serving as director, teacher, and advisor requires self-discipline, understanding, an even disposition, grace under pressure, and good management techniques.

Clear and concise personnel policies outlining fringe benefits and wage scales, give your staff and members accurate ideas about job expectations and working conditions.

Personnel policies are usually developed by the personnel committee. Because no uniform child care policies exist to serve as your guide, your committee will gather information and models from similar schools, agencies, or businesses in your own community.

When determining wage or salary scales, a phone survey to other child care facilities, private or public schools, or social service agencies will give you an idea of a fair pay scale. Since your co-op places a high value on the skills and abilities required from your director/teacher, you can expect to pay an adequate and fair salary with the same benefits as are available in other such professions.

Personnel policies cover all facets of employment. Include items such as the following in your own policies:

* Length of work day and work week
* Basis of wage and salary calculation; overtime compensation
* Work rules; reporting procedures
* Holidays with pay
* Personal days
* Vacation time, including some statement about time not used
* Sick leave provisions, including some statement about time not used; death of relatives
* Fringe benefits offered and how they are paid for
* Social Security benefits
* Health and medical requirements
* In-service training requirements
* Probationary period and work agreement
* Supervisory plan and performance evaluations
* Promotional opportunities
* Resignation and termination procedures
* Grievance procedures
* Provisions for maintaining confidentiality
* Procedures for calling in substitute teacher

Work Agreement and Probationary Period

A work agreement between your cooperative preschool and your staff commits both parties to a specified time period,

and stabilizes the working relationship. The work agreement is a statement covering the conditions of employment. Include these items:

Time Period Of The Work Agreement: the beginning date when the agreement goes into effect, including the termination date.

Probationary Period: the time before the full agreement goes into effect, usually from one to three months.

Salary: the pay for the period covered by the agreement.

Fringe Benefits: including the number of vacation days, personal days, sick days, benefits such as a medical plan or retirement, etc.

Termination: the conditions for ending the agreement, including causes for termination by the employer, or notice of resignation by the employee, length of notice, final wages, vacation days and benefits, and responsibilities to be completed.

A sample staff contract is given in Appendix I.

Before the probationary time begins, the personnel committee decides what criteria to use in evaluating the staff person. Share these criteria with your director/teacher, to give a clear idea of what the expectations are. Arrange visits for committee members to observe the classroom activities. Schedule these visits on days when the members are not assisting in the activities. Seeing the whole picture is easier when you are not a participant. Communications between your director/teacher and personnel committee members are kept open and regular.

At the end of the probationary period, the observers and staff compare notes, sharing thoughts about strong and weak points. Confront differences and dissatisfactions now, and if they cannot be worked out, end the work agreement. More likely, you are now on your way to a compatible working relationship.

Your director/teacher also may evaluate and review the preschool operation, and have ideas for improving both policies and procedures. Set new objectives and priorities for the co-op's growth.

Chapter Eleven in this handbook suggests some criteria, and gives guidelines for evaluation. To be aware of how members view your director/teacher's work performance, keep relevant opinions and comments in the open by sharing both the favorable and unfavorable.

Personnel Records

Keeping personnel records is another important role undertaken by the personnel committee. These records, along with health, anecdotal, and enrollment records for each child, are strictly confidential, and placed in a locked file. Personnel records will contain items such as:

- employment application
- record of requests for references
- reference letters
- copy of staff contract
- reports of physical examinations, physician's releases to return to work after illness, results of TB tests and immunizations, and other records pertaining to employee's health
- correspondence relating to the employee
- record of employment and termination dates
- performance evaluation reports
- records of salary adjustments, promotions, transfers
- reports of conferences with the employee
- information that the employee requests be put in the file
- record of exit interview, if applicable

Developing School Policies

Your cooperative preschool's policies are your group's philosophy, attitudes, and sense of purpose translated into practice. They are your group's "self-image." These policies are hammered out by the board, and serve as an operations guide. Your handbook of policies and procedures is often used to orient potential members to the group's overall purposes.

A policy can include almost any item your group feels is important enough to discuss and put into writing. Policies can be kept simple and general, or can become quite direct and detailed. As your group operates under the policies you may decide they need to be changed and/or modified. Take them back to the executive directors and develop new policies to be reviewed by the members. Test them out for effectiveness and adopt or revise them.

Here are some items to consider including in your policies:

* An overall statement of purpose, and how your group will carry it out
* Membership requirements, responsibilities, expectations, rights, and penalties for non-participation
* A broad description of the structure and routines of the program
* The learning objectives planned for the children
* Entrance procedures, including date of birth for eligibility
* Hours and days of operation
* School year calendar
* Arrival and departure procedures--including car pools and other transportation arrangements
* Fees and tuition
* Delinquency of fees
* Resignation or withdrawal procedures and obligations
* Health and immunization procedures and requirements
* Emergency treatment plans for notifying parents and physician
* Use of children's photographs for publicity
* Release of personal information on the child
* Involvement of the child in research
* Insurance coverage, if applicable
* Any visits or field trips off the premises
* Personal belongings and children's work
* Celebration of birthdays and holidays
* Suggested clothing
* The accepted manner of handling children within the program
* Nutrition and snacks
* Attitudes toward sex role stereotyping

* Parent education, and participation in organization meetings
* Fund raising

How and what your group chooses to include in its policy handbook expresses its individuality as a group. Your policies will be tested by practice, and expanded or revised as your group changes with time. As the originators of the policies you will shape the operation for years to come, but working out the "bugs" and developing new procedures will be an on-going task for future co-op members.

Developing Forms

Application Form

The child's application form is an effective way to collect pertinent information about your families, so the questions you choose to include should be considered carefully. The information you gather will serve two important purposes:

1) It will provide a history of the child's health, social, and personal information to enable your director/teacher to meet the child's needs, and to make decisions and act in the child's behalf.

2) It will satisfy state licensing requirements regarding the kind of information to be kept on file.

When you design your application, include the following information:

* Child's full name, address, phone number, date of birth
* Nickname, or name the child will respond to
* Date of admission to school; withdrawal date
* Each parent or guardian's name, address, home phone, occupation, place of employment, work phone and hours of employment
* Primary language spoken at home
* Physician's (or Certified Practitioner's) name and phone number
* Hospital preferred for emergency treatment

* Names, addresses and phone numbers of two emergency contacts, living as close to the child's home and center as possible; relationship of these people to the child (neighbor, aunt, friend, etc.)
* Names and ages of siblings
* Marital status of parents
* Other household members
* Any recent major changes in the family such as divorce, death, new baby or new home

Application forms often include several questions which indicate the child's personal preferences, and parent's methods of child management. This information is helpful to your director/teacher in planning and preparing for each child's school adjustment. Such questions may include:

* A brief description of your child's normal day, including regular routines, favorite activities, friends, toys, TV programs, favorite foods, bed time, etc.
* Does your child enjoy eating a variety of foods, or is s/he fussy about food?
* Does your child have any particular fears?
* What words are familiar for toileting? Does your child remember to use the toilet on his/her own?
* Does your child prefer to play with others or alone?
* How does your child handle frustration? Does s/he have frequent temper tantrums?
* How do you handle your child's misbehavior? (spank, time out; restraint; isolation; denial of privileges, other)
* Does your child sing during play? Talk to self? Have imaginary friends?
* Are there any problems the cooperative preschool should know about?

Health and Medical Records

Each child is required, in many states, to have a medical examination for admission into a preschool program. Your cooperative preschool will keep health records on each child. These records will contain:

* A physician's report including
  1. Immunizations: poliomyelitis, measles, rubella, diptheria, pertussis, and tetanus
  2. A statement indicating the general health of the child and that the child is free of communicable disease
  3. A recent tuberculin test

  OR if a waiver on constitutional ground is requested, a written statement signed by a Certified Christian Science Practitioner and/or the child's parents or legal guardians shall be on file.

* A report of the child's allergies

* A report of necessary medication to be administered at the preschool, with medicine properly labeled, including:
  1. Personal prescription for child
  2. physician's name
  3. directions and dosage for administering the medication
  4. date of prescription
  5. prescription number
  6. pharmacy

* Any special needs or handicaps
* Statement of child's health history, asking parent to share any pregnancy or birth difficulties, illnesses, hospitalizations, or serious accidents

Consent or Release Forms

Consent forms and release forms must be read and signed by your parents before a child attends your preschool. You can simplify and facilitate certain procedures by explaining your reasons and gaining permission from your parents while they are completing the application. Consent and release forms usually include:

Emergency Care and Treatment: When classroom or playground accidents occur, quick action is sometimes needed. Although parents must be informed of serious injuries before hospital treatment can be given, normal accidents often are

handled on the spot. In addition, if the child becomes ill during class, the staff may need to administer emergency treatment. The consent and release form for emergency care states that the parents authorize staff to give emergency aid, and that under normal circumstances, when proper care has been taken to insure the child's safety, staff is not personally liable for injuries to the child.

Even though the child's application form includes all needed information, it is advisable to keep an emergency card file near the phone with the following information for each child:

* Name of child
* Parents' names and phone numbers where they can be reached
* Physician's name, address, and phone number
* Preferred hospital, address and phone number
* Names and phone numbers of two emergency contacts

Field Trips: Field trips in a preschool are a valuable way to provide new experiences for learning purposes. Most trips are planned in advance, are discussed with your children and parents, and involve parents in helping transport and supervise children. Parental permission is required to take children out of the center, especially for distances requiring transportation. Your members can sign a general consent form during the enrollment process which permits the co-op staff to plan field trips, without requesting permission each time. The release is helpful especially when the director/teacher and parent volunteers decide to take the children for a walk, or to a local park or playground, without prior notice. (When you do take field trips away from the preschool, remember to bring the emergency cards with you, just in case.)

Daily Release of the Child: Your co-op preschool assumes responsibility for each child from arrival time to departure time. The child is usually released to the parent, a special friend, or a car pool driver. The preschool staff cannot release a child to an unfamiliar, or unauthorized person, even someone the child recognizes. To avoid misunderstandings, have parents sign a form upon enrollment designating those persons

authorized to pick up their child. During the year, ask your parents to inform you in writing any time someone other than those designated will call for the child. Do not hesitate to ask for some form of identification from a person unfamiliar to you.

Other Releases Which May Be Needed For Special Purposes:

* Parental consent to use photographs for publicity
* Consent to involve the child in research
* Consent to release confidential information to other agencies

(Sample application and consent forms are given in Appendix J.)

STAFFING YOUR CO-OP

Identifying Director/Teacher Qualities

The director/teacher can be the most significant factor in determining what the preschool experience will be like. Not only the person's skills but also her/his attitudes and feelings influence the way the program is implemented. Years ago parents would have entrusted their kids to the care of a kindly woman who loves children, but now most people realize that a competent teacher of young children requires thorough training in early childhood education.

Your director/teacher must have a basic knowledge of child development and preschool curriculum, and must be able to implement the program. Minimum educational qualifications for preschool directors and teachers are prescribed by licensing standards, and they vary from state to state. Usually a high school diploma and some college is required. The American Academy of Pediatrics recommends that a preschool director have twenty-four semester hours of college credit in child development or early childhood education. You may elect to enlarge upon your state's minimum qualifications by requiring your director/teacher to have a bachelor's degree in child development with two years of experience and training in health, nutrition and/or first aid.

No single person could possess all of the characteristics of an ideal director/teacher but there are some basic personality traits, in addition to education and training, that you will want to look for in your staff person.

A preschool director/teacher has the patience needed to work with young children. Because you and other parents work in the preschool, your director/teacher will also need to demonstrate patience with adults who may be inexperienced and need support and direction.

A director/teacher is physically in good health and able to keep up with the strenuous activities of active preschoolers both in and out of doors. Good emotional health is also necessary for a cheerful and self-confident director/teacher. Because your preschool's tone is so influenced by your staff, you will want to avoid a tense, nervous or uptight adult.

A director/teacher not only likes children, but respects them as well. This means your children will be able to flourish in an environment where their individual abilities are accepted and challenged and their accomplishments bring delight.

A director/teacher really understands children---knows the different stages and patterns of children's development, and is able to accept and support each child's feelings. A director/teacher is able to see the world through the eyes of the child appreciating all the wonder and excitement. This empathy brings about a rapport between a director/teacher and the child, which enhances each child's preschool experience.

A director/teacher has a sense of humor---being able to enjoy the nonsensical antics with the children, as well as appreciating the amusing incidents of childhood.

A director/teacher's basic convictions about children, parents and the nature of education must also agree with your own preschool's philosophy. You will want someone who recognizes the importance of the family in the child's education and supports the cooperative nature of your preschool.

She or he is able to recognize individual differences and knows when a child may need special help. A director/teacher is familiar with community resources to enhance the preschool curriculum. A director/teacher knows how to select appropriate equipment and plan a preschool curriculum with a variety of activities to meet the needs of each child and to promote each child's self-confidence. A director/teacher knows various teaching methods and is able to create situations in which each child takes the initiative and the learning comes from within rather than being imposed upon the child.

Setting reasonable controls and limits are important in structuring a preschool environment, and a director/teacher is able to do this through positive suggestions, without creating frustration.

Because preschool children's language abilities are just developing, a director/teacher has to be in tune with non-verbal communication. She or he is able to tell the difference between a cry of pain and a cry of sorrow, and has a sensitivity to detect what may be happening in the room or with particular children and take necessary action before something erupts.

Finally, a director/teacher is flexible. He or she is able to adjust the daily plans to accommodate the changing needs and experiences of the children and the parents in the preschool.

Your director/teacher will probably not excel in all of these qualities, but each can be acquired or further developed. Through experience, in-service training and observation, these qualities can become a real part of a "top-notch" director/teacher.

Writing A Job Description

Your personnel committee is charged with handling the process of finding "the" person to be your director/teacher. This involves recruiting, designing an application, screening the applications, setting up an interview process, interviewing, evaluating, and recommending a candidate to the board.

First, thoroughly discuss the qualities, skills, and educational requirements you want in your candidate. Then, develop your job description based on the expectations you have for the staff person. Keep your expectations realistic and achievable. Remember, no one person will have all the qualities you would like.

The primary function of the director/teacher is producing and maintaining a learning environment for the children. The job description will reflect this function. A sample job description might look like this:

1. To coordinate activities of children and parent aides.
2. To involve parents in long-range planning.
3. To select appropriate activities based on children's developmental needs.
4. To involve parents in the preparation of educational materials required for daily plans.
5. To implement daily activities.
6. To prepare and maintain an orderly physical environment conducive to optimal growth and development of children (with parents' assistance).
7. To recommend purchase of supplies and equipment.
8. To review and carry out preschool policies.
9. To attend parent meetings, and contribute reports of future plans, and evaluations of past functions.
10. To share information with the parent group, or with individual parents, regarding observations of children's individual or group progress, and behavior.
11. To maintain records and reports as needed.

Developing the Application Forms

You will need an application form to help you in screening applicants. The form itself can be typed and duplicated. The information you choose to include can be kept short and simple, especially if you also request a resume. Your group may already have a candidate in mind whose qualities and skills are familiar and acceptable to you. Even so, an application should be on file, and the person should be interviewed by members of the personnel committee.

Keep the questions on the form clear and related to the job. You are prohibited by law from including questions about the applicant's race, sex, marital status, religion, age, dependents, handicaps, or to request a photograph. As a prospective employer, you may ask for:

* Date of application
* Name of applicant (may include family name prior to marriage)
* Address of applicant
* Length of residence in present location
* Telephone number
* Position applied for
* Educational background, including credentials or degrees, fields of study and attendance or graduation date
* Job or volunteer experience (to include dates and type of volunteer work)
* Hobbies or special interests
* Language(s) spoken or written fluently
* Professional affiliations, or service organizations
* Union memberships
* Military experience
* References (including name, address, telephone)

Recruiting Applicants

The classified section of your community's newspaper is a dependable way to generate applicants. Some of them may have the desirable qualifications. You can increase your success by targeting your advertisement to sources that are more specialized. A local college specializing in training for early childhood, or a local chapter of a professional organization such as National Association for the Education of Young Children often have job placement services. Licensing agencies or social service agencies may be in touch with capable people interested in working with young children.

Write a carefully worded job announcement that describes your situation, including your salary scale and fringe benefits. List the educational requirements you will accept. Include the deadline for receiving applications.

Be sure to refer to your state regulating agency's guidelines for compliance requirements, so you know the minimum qualifications to consider. Post the announcement on the bulletin board of the suggested agencies, or ask to have it printed in their newsletter.

Interviewing the Applicants

Set a deadline for receiving applications. When all the applications have been received, your personnel committee can begin the screening process. Examine the applicant's experience, educational qualifications, credentials, and references. Does the applicant list past employers, supervisors, instructors, or friends? Is all the information consistent? Is anything omitted? Now separate the applications into three groups. Those applicants meeting all your expectations and requirements will be contacted first. Depending upon the number of applications you receive, those applicants meeting some of your expectations may be contacted with the first group. Of course, the third group contains those applicants meeting none, or very few, of your expectations and requirements---those you will not interview.

If possible, schedule your interviews with your preferred applicants so that one initial interview time will suffice. Interviews are arranged for a minimum of two co-op members to talk to each candidate. You may use two basic methods:

1. A panel jointly interviewing each applicant, about 45 to 60 minutes in length.
2. Consecutive interviews with members speaking to the applicants individually, each about 15 minutes in length.

Each approach has its merits. Panel interviews allow a better look at the candidate's response in a group, because while one person asks questions, the others can observe. The panel takes less of the applicant's time, and avoids duplication of questions. However, it also may create more anxiety for a candidate who is new or uncomfortable "on-the-spot". If an expectation of your staff person is to be at ease in groups, the panel interview may be desirable.

Consecutive interviews, permit a closer look at the candidate's personality, because each interviewer establishes a personal rapport. Such interviews take more of the applicant's time, but less time for each interviewer.

When you have agreed upon which method to choose, plan your strategy. If you choose the panel method, agree upon the questions you will ask, and who will direct the questioning. Set some ground-rules about not interrupting the interviewer or the applicant. Save clarifying questions until the appropriate time.

If you choose the consecutive method, agree in advance on your roles. Each can emphasize a different area: background and experience; knowledge, and ability to apply it to your situation; ideas and skills in communicating or working with parents; and hopes for the future.

A few points to remember during the interview are:

1. Establish rapport as quickly as possible by making the candidate feel comfortable and accepted. Start with "small talk" but stay in control, and don't overdo the friendliness. Be honest, and do not mislead your applicant.

2. Keep yourself out of the interview, except to establish a comfortable relationship. This is not a time to share "war stories" or child-raising problems. The candidate is there to reveal his or her attitudes, philosophy, and techniques. Ask open-ended questions such as "Would you tell me something about your...", rather than "Did you work while you were in school?", or "Did you get good grades?"

3. Listen, listen, listen! Piggyback your questions and comments on what has been said; redirect if the discussion has become random or too far afield. Do not argue, criticize, or judge.

4. When the interview is over, ask the candidate if there is anything she or he would like to add. Check your list of questions. Did you cover everything?

Sample interview questions are given in Appendix K.

When seeking a person for work with children, an opportunity to observe would be an ideal way to determine competency. With the applicant's permission, such a situation may be arranged. If the candidate is presently employed, and the employer is supportive, the committee might arrange a short observation visit, either in a group, or as individuals.

Another more contrived opportunity might be arranged prior to, or after the interview. If your co-op is in session, ask the candidate to prepare a simple activity, or spend some time in the classroom. If this is not possible, four or five children from the group might be assembled for a short play experience, with your candidate invited to participate. The candidate should not be expected to "take over" a group, either large or small, in a new situation. Do remember that the applicant is a stranger to the children and a familiar adult should always be in charge.

Note taking is essential for group comparison after the interview. Discuss each candidate as soon as possible after the interview, listing strengths, and areas of question.

If there is clear consensus, your next step is to call your first choice, offer the position, and hope your offer is accepted. If you can't decide between two candidates, another interview may be needed. You may switch interview styles for a different view.

You have made your final selection, and your first choice has agreed to become your director/teacher. Now your committee is obligated to inform those candidates who were not chosen, either by a personal call, or by letter. The selection process is over, and your cooperative preschool is in its final preparatory stages.

8

LOOKING AT THE ROOM

Changing a room from an empty space to a playroom is probably one of the most enjoyable tasks in starting a cooperative preschool. Looking at the empty room, you may wonder how you will ever fill in all that space! Your playroom is an outward expression of your preschool, so select the equipment and furnishings carefully.

First, think about standard furnishings such as tables and chairs, shelves, and storage units. The site you selected may have enough tables and chairs. If you are lucky, there may even be a few shelves. Shelves not only serve as storage space for the children's toys and equipment, but they also serve as room dividers, separating out different interest areas in the room. Since they are so functional, try to purchase or make as many as four to six shelving units.

The budget notes in Appendix G include a detailed list of equipment purchases for the fictitious PEP Cooperative Preschool. The purchases are divided into the different interest areas of the playroom, and a separate section of the budget identifies the supplies for these areas. Rather than repeating the information which has already been included in the appendix, this section will discuss some guidelines on

selecting equipment, define the types of interest areas, identify types of activities in the different areas, and provide some suggestions for arranging your playroom.

Selecting Equipment

In choosing what kind of equipment you want in your playroom, you will try to find the best quality of equipment you can afford. It is wise not to compromise quality for quantity, because the equipment will receive hard use. Some materials, however, can be found at no, or low cost (see Appendix L .) A list of equipment catalogs is in Appendix M .

It's recommended that you visit other preschools so you can begin to recognize some of the standard furnishings. If you have hired your director/teacher you will want to enlist her or his assistance. Then your parents can sit down with the catalogs and go to work. Keep in mind the following considerations:

* Is the piece safe (i.e., will any parts break or jut out)?
* Is it scaled to the size and developmental level of the children?
* Is it durable and solidly constructed?
* Is it easy to clean and maintain?
* Is it aesthetically appealing and will it "fit" in your playroom?
* What "accessories" are needed?

If your budget is limited and you're looking to find what is minimally adequate equipment, consider the variety of equipment, the complexity of equipment, and the actual quantity of equipment, before you make your purchases.

To plan for variety you include equipment which (1) provides for large muscle development; (2) provide for small muscle and manipulative skills; (3) provides intellectual stimulation; (4) encourages social-interaction and (5) encourages creative expression. Generally, this equipment represents the five main interest areas (to be discussed later), and the outdoor playground.

Each piece of equipment can be classified into different levels of complexity. A simple unit is one which has only one use, designed for one child to use in one particular manner. For example, a one-child, one-activity piece of equipment would be a tricycle, a puzzle, a rocking horse or a number sorter. A complex unit is a piece of equipment which can accommodate at least four children and allows for some degree of manipulation or choice. For example, four children can play on a rocking boat or in the housekeeping corner. A super unit encourages a lot of improvisation and can accommodate up to eight children at a time. For example a large set of blocks with accessories of trucks and cars, or a sand or water table with play materials is almost non-limiting in use. Consider how many play "slots" you have in your playroom. Is there enough variety for the number of children to make choices?

Blockbuilding Area

The block area is probably your most-used space in the playroom. Most children have not had the opportunity to use large blocks to construct buildings, fire houses or schools, and find block building very enjoyable.

The block area offers children a variety of activities: lifting, stacking and bridging blocks and boards, comparing different heights and widths, developing spatial relationships, balancing blocks, creating dramatic play and cooperating with other children on a joint project. With various accessories such as traffic signs, people and/or community workers, animals, and small cars, boats, trucks, planes, etc., the block area can be transformed into a world of its own.

This area usually is very active and often noisy because part of the fun of building is knocking the blocks down.

Library Area

Your preschool is a place which enhances children's language abilities. In the library area a variety of well chosen books are always available. Books that express

common family situations or particular interests of the children are included. If you find it difficult to select the books yourself, enlist the aid of your director/teacher or your local librarian. The librarian may help you select 20 books and loan them to your preschool for the month. Changing the books frequently or adding a new book stimulates the children's interest.

To make the library area inviting and comfortable to the children, include a rug, bean bag chairs, or pillows for relaxing. Display the books on bookshelves or a rack to encourage their proper use. Having interesting pictures, photographs and flannel board stories, leads to discussions and encourages children's language development. Remember poetry books, as children do appreciate the repetition, rhythm and rhyming of verse. A tape recorder and cassette stories can be included in the library area for children's listening.

Reading books does not have to be limited to a group storytime. During the day's free play, some children enjoy listening to stories or talking about pictures in books while sitting on your lap or in small groups. In good weather you can even take a blanket and books outdoors.

These kinds of interactions not only enhance the child's competence with language, but help the child develop a warm secure relationship with a caring adult.

Dramatic Play

The dramatic play area enables children to act out and clarify the situations in their life or their imagination. Given the "prop" children will act out almost any role. Leading the list of most desirable materials are those which encourage homemaking play such as dolls, beds, buggies, kitchen equipment, phones, and dress up clothes. The more variety of materials you have the more roles the children can act out. For example think of what the children could do if you included any of the following: suitcase, tennis bag, typewriter, snorkel and fins, pieces of hose, bicycle pump, paint brushes, aviator goggles, magician's hat and wand, hair curlers, shopping bags, and cash register.

For many children dramatic play is a way to handle being little. They can act "grown-up" and feel they have more control of their life. At other times dramatic play can help children separate the real world from the world of fantasy. It also allows children to act out the feelings which may be hard for them to express verbally.

Creative Arts

Art media provides children with another avenue to express their feelings. A variety of art materials belongs in every preschool playroom, not stashed in the storage closet! During free play children may pound clay, work through fingerpaint, squeeze glue bottles or release frustrations at the easel. These processes of expression need to be supported by the adults in the playroom. Allow the children to express themselves freely, without fear and with confidence.

Sometimes adults whose own avenues of expression have been blocked feel very uncomfortable with art materials unless they are given specific direction or a project to make. In your preschool safeguard the use of art as a means of expression. Remember that it's the process which holds the significance for the child and not the final product. With that in mind, avoid patterning the children's work by setting models to be copied. Often children do not intend to represent anything when they use paints and therefore can't answer the simple question, "What is it?"

Remember, children need "messy" activities---they can be very satisfying as a sensory experience.

Small Manipulative Materials

The small manipulative materials are those which help to develop the child's cognitive perceptions (use of symbols and conceptual relationships). The activities in this area are primarily the child working on the material alone, although occasionally children may work cooperatively on one game or may be working side by side with similiar materials. Some of the skills children practice while working with the small manipulative materials are identifying (naming) objects and their characteristics, and classifying and relating the

objects by their characteristics such as a needle and thread.

Other Areas

Most preschool playrooms include the areas identified above. However, your preschool may choose to have four other areas as a regular part of your playroom: woodworking; sand/water play; science; and rhythm and music. If you do not have enough space, your preschool can rotate these areas. For instance, one week the workbench can be set up and the next week the water table can be available. Science activities can be planned for particular days during free play, but perhaps the "Science Area" only consists of an aquarium and a bird's nest on the shelf with a magnifying glass. Many preschools use the musical instruments only during the group's music time but you can stimulate children's interest by making them available at other times as well.

Arranging Your Room

The shape of your room naturally affects your room arrangement, but you decide where things go. Certain activities need more space than others; some are quiet, others noisy. Consider the following when arranging your playroom:

1. The block area needs a hard floor or firm carpet, and can expand to fill as much space as is available.
2. The areas of block play, dramatic play, woodworking, sand/water play and rhythm and music are the noisier areas of the room and usually are grouped together. Often block and dramatic play are combined during children's activities so they are located adjacent to each other.
3. Creative art usually requires access to water, and is located where floors and walls are easy to clean.
4. An area for children's personal belongings (coats, papers, things from home) is included in the room as private space for things that the children value.
5. The library area is located away from the main traffic patterns so distractions are minimized.
6. Tables and chairs are included in the creative arts and small manipulative areas.

A sample room arrangement is given in Appendix N.

Building Your Playground

Hopefully you are able to have some control over the outdoor playground. It would be ideal to have a fenced-in area located right off your playroom; with access to water; some shady and sunny areas; a variety of surfaces such as grass, cement or blacktop, gravel, sandwood chips and dirt; some permanent climbing equipment; a sandbox and a large open space; and an outdoor storage shed. However, very few pre-schools have an "ideal" playground.

The first consideration in planning your playground is the children's safety. Fences are used not only to protect children from hazards such as water or traffic, but also to define a play area which can be safely supervised. Large pieces of equipment are stabilized in the ground and periodically checked for dangerous parts. If your playground is a block or two away (such as a public park) then your children must be properly supervised to and from the playground.

The playground includes climbing equipment for the children and a hard surface for their trikes and wagons. A shady area gives them respite from the hot sun while playing.

A sample outdoor playground is given in Appendix O.

PLANNING YOUR CURRICULA

Planning a curriculum for your co-op is much more than gathering paints and brushes for today's easel painting, or choosing a story or a game for language or group time. In the broad sense, a curriculum is an approach to your classroom activities which includes all the developmental experiences planned for the entire program. It is a planned pathway, taking the children from where they are when they enter your preschool, and carefully selecting materials, experiences, and relationships to help them develop their fullest potential. The activities made available to the child are your means to an end. As such, the activities should never become an end in themselves. If the paper to be taken home receives more approval than the pleasure and learning involved in creating it, if children must do activities they don't enjoy to please their parents or teachers, to have something to take home, or to hang on the wall at school, the "curriculum" may become unproductive.

The "curriculum" then, includes the day-to-day sensitivity to the child's developing abilities, offering a variety of ways to allow each child to grow. The teaching style, the emphasis on social, cognitive, or emotional values, the degree of freedom or control given children, and the amount of flexibility given

children, parents, and staff are all your "curriculum".

Developing a curriculum for your cooperative is an ongoing process. The person you choose as your director/teacher is your "resident expert" whose training and experience serve as your guide. Included in the Bibliography on page 170 is an annotated section on curriculum, giving samples and models of different curricula approaches. In addition, Appendix P lists associations devoted to encouraging quality care for children. You may want to contact them for resources as your curriculum evolves.

WORKING WITH PARENTS AS TEACHERS

The parents in your co-op probably have a few common reasons for joining. Primarily, they want some influence over their child's first group experiences; they enjoy being near their children during these early years; they like the support and companionship of others in the group. Some unspoken needs may be just as important, such as the need for friendship, involvement, and personal challenge. In this setting they can observe their child in relation to others, check out how they're doing as parents, and gain reassurance that their child is developing normally. During these early years, parents are the main influence on their children's lives. Recognizing this, co-op parents can ease their child's transition to the outside world.

Because your members choose your cooperative, you know they are ready and eager to accept responsibility. How you and your director/teacher organize the classroom, and assess and use your parents' skills require sensitivity, patience, and good management.

There are many possible levels of involvement for parents. Each parent has stronger skills and interests in certain areas than in others. To function effectively, ask yourselves: What is the expected degree of the involvement? Must every

parent participate the same number of hours? Can parents who prefer not to work with the children, become involved in other ways? Is some involvement expected of both parents? Some co-ops develop sliding fee scales, giving parents the option of paying lower fees for volunteering more time. These are just some of the possibilities for your group to consider.

When you orient your members to the overall responsibilities, give them a checklist of tasks to be done. Indicate those which are shared equally, and those for which there is no choice. As much as possible, allow members to choose tasks that match their own skills. Parent teams can then be built matching less experienced members with those having more experience with children. A sample check list is given in Appendix Q.

When the checklist is completed, the membership chairperson and director/teacher schedule conferences with small groups of two or three parents. Hold the conference in the classroom to orient the parents.

A contract is an effective tool for communicating specific, measurable, and achievable tasks and time commitments. As parents' levels of understanding, interests, and skills are assesed, direct them to suitable tasks. Then develop a contract with each parent. Each contract is based on individual preferences and skills. A sample looks like this:

Volunteer Contract - Jennifer Towne and PEP Cooperative Preschool
August - June, 1981

1. I will volunteer two mornings each month as an assistant.
2. I will take care of preschool laundry during September, October, and November.
3. I will participate in one planning meeting each month.
4. I will help with one fund-raising event.
5. I will be a caller on the telephone tree.

A contract for a parent whose interests are in purchasing supplies, or helping with administrative details such as record-keeping or typing, will be quite different.

While contracting is one way of formalizing your relationship between parents and the preschool, your group may prefer verbal agreements.

By now your building is approved and all regulations are met. Your room is equipped and your curriculum is planned. Your record-keeping systems are in place, your children are enrolled, your parents are prepared to work, and your director/teacher is ready to greet the children. All the preparation is completed and your cooperative preschool doors can be opened! Congratulations!

In The Classroom

Children quickly accept those parents who are a part of their daily routine, and go about their "busy-ness" in a very natural way. Parents who are rare or occasional visitors, may find that their presence creates a more pronounced affect on their child. "My child always misbehaves when I visit the class," is a frequently heard comment. It happens--but is more likely when the parent is a visitor, rather than a regular part of the day's activities. To be a real asset as a parent volunteer, you must know the children, learn the routines, share the planning, and become a member of the "family". When this happens the children will be themselves when you are present.

Schedule two, and occasionally, three parents to assist the director/teacher with the children, and to handle necessary "housekeeping" and business details. Have parents work two consecutive days, rather than one day every other week to provide continuity for children and staff.

Post a large calendar showing the parents' monthly assignments. Send copies of the calendars home as reminders.

A schedule might look like this:

TUESDAY	WEDNESDAY	THURSDAY
Jane Shayla	Jane Bob	Beverly Bob
Beverly Barbara	Janine Barbara	Janine Lisa
Jim Lisa	Jim Fran	Kelly Fran
Kelly Stacey	Sarah Stacey	Sarah Juanita

Some parents want more time with the children, while others prefer to serve in other capacities. Be flexible in accommodating these preferences, as long as all your members agree.

Your director/teacher has a dual role. She or he is responsible for directing the children's activities, as well as encouraging the parents to participate. Your director/teacher knows when to assist and when to stand back, when to let the parents take over and when to take charge. It is a sensitive position, requiring certain attitudes and qualities. Your director/teacher:

* Recognizes and accepts other parenting styles and ideas
* Believes that parents are capable and are crucial influences on their children
* Encourages and exemplifies cooperation
* Involves others in all levels of planning and implementing
* Relates with honesty and assertiveness when evaluating or redirecting parents and children

* Is able to act quickly (to avoid or correct mistakes)

Work with your director/teacher to develop a set of instructions for the classroom explaining the purpose of each activity area, the ground rules, and a few suggestions to help parents participate with the children. A file box of activities can be an ongoing resource, with the staff person and parents adding workable ideas as they are tried.

A parent who is ready can begin planning and supervising activities for a learning area such as the art, water, or science center, or can develop learning activities for small groups of children. Your director/teacher discusses the activity plans before they're implemented.

Hold meetings for long range planning and to discuss the children's needs and interests. These planning sessions are held regularly, or as needed. View them as parent education and training sessions for your director/teacher to enlarge members' concepts of early childhood education.

11

EVALUATING

Evaluation is a process that has happened informally many times as you met each challenge of the co-op. As the founding members, you have struggled to clarify your group's child-rearing values and found ways to translate them into action. You have discussed and set up the policies that reflect your group's purposes and attitudes, and procedures that make it work smoothly. You have analyzed and decided everything from selecting staff and planning an environment to calculating how many graham crackers to budget for a year.

Much of what happens in a preschool setting is intangible. It isn't easy to evaluate interpersonal responses, or an atmosphere which welcomes growth and individual differences. Sometimes, you simply can "feel" when it's working and sense when it breaks down.

Your informal evaluation goes on continuously. Each time a few members compare notes, bring up a problem to the director/teacher, or discuss the co-op over shopping carts, assessments happen. Sometimes this process is very helpful and positive. Occasionally, problems do surface and if there is no channel for dealing with them openly, undercurrents may result.

To insure continuity for the future a procedure for more formal evaluation is necessary. Keep the evaluation process as open and collaborative as possible. Your staff and board members must develop and be familiar with the criteria, and methods to be used. There should be no surprise visits like those "pop quizzes" you have all experienced. The evaluation is an honest, "up-front" approach to providing better service by assessing your total program. Input is received at some point from all those connected with the program.

The process you choose for evaluation can take several forms. At selected parent meetings, Board of Directors' meetings, or after your parents have volunteered in the classroom, a simple evaluation form can be available. The form could ask:

> What did you most enjoy in the classroom? least?
>
> What areas could be improved?
>
> What suggestions do you have for classroom activities?
>
> What ideas do you have for improving overall procedures?

As an ongoing process, this formative evaluation helps to surface immediate problems or misunderstandings, which can then be dealt with by staff or board members. Recurring problems may need to be analyzed more carefully, and may result in policy or procedural changes. This ongoing process allows all members an opportunity to voice concerns, or sing praises.

When you evaluate, go back to the by-laws, philosophy, and policies that you yourselves labored over. The criteria for evaluation are contained in the concepts and procedures that your members put in writing. Ask yourselves:

> Do your policies and procedures work? Which ones need revision? How can they be revised to become more effective?

Is your philosophy carried out in the preschool's daily operation?

Is your Board of Directors following the guidelines you established in your by-laws?

Are all of your members fulfilling their obligations as members? If not, why not?

Are your staff and parents working cooperatively to establish an optimum environment for your children?

Have you set up a mechanism to insure ccntinuity when your first group "grows up" and leaves?

Whether your evaluation session is formal, with reports, interviews, observations and surveys, or informal, with discussions and sharing, base it on your own original ideas. Are your goals being met through your actual operation? Analyze whether your policies should be revised to suit the practice, or if your practices can change to fulfill your purposes. Set new objectives based on what you have learned from your experience.

You have accomplished a great deal for your children and your families. Your cooperative preschool will continue many more years as a result of your initiative, and your creative efforts.

SUSTAINING YOUR CO-OP

One or two years from now, when your "founding families" no longer have children in your school, will your co-op survive? To insure the preschool's continuity, you must attract new members, and tell them about your program and services. Start your publicity early in your first year by announcing your opening. Continue to inform the community about your events, such as your fund raisers, the staff person you hire, and other special programs. Through the image you project to the community, you will gain support and future members.

Select a public relations chairperson to present your group's image to the community. This person is enthusiastic about the group, has a positive attitude, writes and speaks clearly, is open-minded in listening to people's opinions, is creative, and shows good judgment.

Consider these suggestions for developing a well-planned publicity program:

1. Define the objectives. Set realistic objectives that reflect your co-op's goals. How many new member families do you need? Do you need donated goods and services? Volunteers to contribute time to the group?

2. Formulate the central ideas. Translate your public relations objectives into appealing terms to the public. Highlight aspects that are unique to your preschool. Let's say your group is seeking twelve new families and you know there are two other preschools in your community. Your preschool offers parents an opportunity to play an active role in a co-op, as well as a stimulating environment for children. Imagine yourself as someone who knows little about your group. What would you want to know?

3. Identify the public. Your "public" will depend on your public relations objectives. New members are families with preschool aged children. But for community donations, you will target local merchants, businesses, or philanthropic organizations.

4. Select the media. In all communities there are ways to communicate your message: radio, newspapers, community newsletters, church bulletins, Yellow Pages ads, brochures, displays, open-houses, word of mouth, door-to-door campaigns, a parade, posters, balloons, bumper stickers, flags, banners, buttons, window decals, loud speakers, shopping bags, even skywriting! Word of mouth is your best source for new members. Parents willingly share their satisfaction with others. Local newspapers are also a prime source for distributing information. Send them news releases when something unusual happens or when you have a special feature, for instance: a Family Day at the preschool, a contribution by a local group, children and their parents benefitting from playing together, a fund raiser, or a major clean-up project. Include black and white photographs with the story identifying local families. Keep photos interesting -- a single child painting at an easel is more attractive than a group activity.

5. Set up a timetable. Plan your publicity events for the year and develop a timetable to meet any deadlines. Know when the editor of the paper needs the stories. Project the time it takes to develop and print a brochure and keep on schedule.

6. Carry out the program. A fortunate public relations chairperson has a committee to help handle publicity. He or she coordinates the committee, making assignments which members understand and can carry out. (Your committee members may be inexperienced in doing public relations and may need help if they feel blocked.) Keep a scrapbook with news clippings, brochures, newsletters, and other items your committee develops. Plan how you will respond to the inquiries you get from the information you have released to the public. The telephone is the most convenient way to answer questions. List phone numbers of two members who are willing to take the calls and give information about your group. Perhaps you can invest in a telephone answering machine so you don't miss any calls!

7. Evaluate the results. In addition to evaluating how well you met your objectives, assess the effectiveness of your plan. Was it manageable? Did you get results? Were the results worth the effort? What were the obstacles? Did committee members gain expertise with the experience? Be sure to keep a file of resources to pass along to new committee members, including names and addresses of news sources, radio stations, and editors of local papers. Review the evaluation when setting your objectives for next year.

Congratulations! You have succeeded in recruiting twelve new families. Now that they are committed to your co-op, make them feel welcome and give them pertinent information about your group.

An openhouse at the end of the year, bringing all your families together, is a good way to start. Send photographs of the open house to local papers, highlighting the new member families.

Develop a "membership kit" to distribute to new families, which includes information about the co-op's organization (statement of goals, officers of the board, committee chairpeople and the by-laws), dates of meetings, yearly program

events, a fact sheet of the group's history, fund raising projects, a newsletter, and brochures or publicity reprints. Print membership cards listing the names of each person in the new family.

Work out a buddy system or telephone network to help new members find answers to the questions they will have. A monthly newsletter is another way to disseminate information and keep people informed.

You will want to learn of the special skills and abilities each new member brings to the group. Give your members a questionnaire asking for their interests, hobbies, special skills, employment or profession, memberships in other community organizations, or contacts with community leaders. Give them information about how the different committees function, and ask them to get involved.

ORGANIZING PLAYGROUPS AS ALTERNATIVES TO CO-OPS

Designing a cooperative preschool is a long range task with some difficult challenges. A more immediate solution to meeting your needs might be found through developing a playgroup. A playgroup is a simple alternative to the more formally operated preschool.

A playgroup may be an answer for a group that:

1. does not have enough co-op members to establish a preschool
2. has young children of various ages
3. wants to minimize the costs and regulations connected with organizing and operating a preschool

A playgroup is another way to provide playmates for your children, to share responsibility for their supervision, and to add variety to the activities and experiences for you, other parents, and your children. Playgroups are especially suited to parents with one or more children under age four because infants, toddlers, and preschoolers can all participate.

Your purposes for establishing a playgroup are much the same as for a preschool. You work out a common philosophy for the group by sharing ideas. Because in a playgroup there is no hired staff person, you and the other parents plan and supervise the children's activities, and handle all other responsibilities. Playgroup planning is more informal, but is essential for developing something meaningful. The bibliography contains several books written especially for playgroup planners.

(Playgroups can be subject to some of the same regulations that apply to preschools. In Illinois for example, playgroups are exempt from state licensing requirements only if all parents remain on the premises where their child is receiving care. Therefore, parents cannot drop their children off regularly or use the playgroup to babysit for each other. Since requirements vary from place to place, you are advised to investigate the standards as they apply to your locality.)

Finding a meeting place for your playgroup depends upon your group's size, and your members's wishes. A small group of four to six families may decide to meet in members' homes, with the host parent in charge of planning and carrying out the activities. Equipment, materials, and snacks are provided by the host home. Other parents may assist, or enjoy some private time apart from their children, while remaining accessible.

If yours is a larger playgroup of eight to twelve families, you may locate a regular meeting place in the community, using the methods suggested in Chapter Three. A neighborhood church with an equipped toddler room or a large fellowship hall can work well. Make arrangements with the staff at the facility for access to the building, parking privileges, maintenance of the room, storage space for your equipment, kitchen use for clean-up or cooking, and telephone use for emergencies. Offer, or expect to pay, a small remuneration to cover building use and utilities. In some cases, you may be asked to purchase a liability insurance policy, but generally the cost would be less than $100 per year for substantial coverage.

If the community location you choose has no equipment or supplies, your group will have to do some creative planning, and bring some equipment and materials from home. With luck, the facility will have some furnishings and materials which your group may use.

With a larger group of families, you may need some formal organization for easing communication and planning. Appoint or elect a chairperson to handle business details, convene and run planning meetings, keep track of new information or problems, and stay informed about overall aspects of the playgroup. Decisions and other matters (such as finances) which affect the total group can be dealt with at regular meetings. Develop a schedule so members know when they are responsible for planning, supervising activities, bringing snacks, cleaning up, and doing other regular duties.

Before you begin, plan a budget to include any building rental fees, and any other projected costs for materials or supplies. Based on these figures you may decide to assess a small membership fee.

As an alternative to a fully-licensed cooperative preschool, a playgroup can be an effective way to meet short term needs for parents and children, or it can lead toward a more formalized cooperative preschool.

SOURCES

Bacmeister, Rhoda W., Teachers for Young Children -- The Person and The Skills, Early Education Council of New York, New York, NY, 1976.

Click, Phyllis, Administration of Schools for Young Children, Delmar Publishers, Albany, NY, 1975.

Cohen, Donald J., Day Care - 3: Serving Preschool Children, Office of Child Development, DHEW Publication #(OHD)76-31057, Superintendent of Documents, U.S. Printing Office, Washington, DC.

Decker, Celia Anita and John R. Decker, Planning and Administering Early Childhood Programs, Charles E. Merrill Publishing Co., Columbus, Ohio, 1976.

Fallon, Berlie J. (ed), 40 Innovative Programs in Early Childhood Education, Fearon Publishers,,Inc., Belmont, California, 1973.

Host, Malcolm S. and Pearl B. Heller, Day Care - 7: Administration, Office of Child Development, DHEW Publication #(OCD) 73-20, 1971, Superintendent of Documents, U.S. Printing Office, Washington, DC.

Hutchins, Nancy Gigoux, and Barbara and George Akers, Parent Cooperative Early Childhood Programs, Treasurer's Handbook, Washington State Community College, 1979.

Illinois Department of Children and Family Services, Licensing Standards: Day and Night Care Centers, Regulation 5.13, Office of Child Development, Springfield, IL, 1978.

Levine, Howard and Carol, Effective Public Relations for Community Groups, Association Press, New York, 1969.

Pierce, Renna and Louise Pittenger, Meeting Pattern: A Guidebook for Efficient Meetings, Family Life Department, Highline Community College, Washington, 1976.

Sheridan, Phillip G., Fund Raising For The Small Organization, M. Evans and Company, Inc., NY, 1968.

Syler, Murrel, A Handbook for Starting and Operating a Day Care Center, City of Chicago, Mayor's Office of Child Care Services, 123 W. Madison, Chicago, IL 60602, 1976.

APPENDICES

Triton College
2000 Fifth Avenue
River Grove Illinois 60171
2 456-0300

NEWS RELEASE

APPENDIX A

Contact: Joan Salerno
456-0300, ext. 291

Volume XV. No. 60
August 15, 1979

FOR IMMEDIATE RELEASE

Parents interested in organizing cooperative preschools in their communities are invited to attend a meeting on Tuesday, August 28, at 7:30 p.m. on the Triton campus. In a cooperative preschool, parents are instrumental in setting policies, choosing curriculum, hiring a teaching staff, finding suitable sites, purchasing supplies and equipment, and assisting in the classroom. Triton's Parent Education Program (PEP) staff provides resources and guidance to parents who wish to organize such a cooperative preschool for the benefit of their own children.

PEP is partially funded by a federal grant to offer new opportunities to parents who wish to remain an integral part of their child's early learning experiences. Other PEP courses include infant-mother and toddler-parent guided play groups which meet in community locations.

Persons interested in the cooperative concept should meet in the Walnut Room of Triton's College Center, 2000 Fifth Avenue, River Grove, IL at 7:30 p.m. on August 28. For more information, call PEP at 456-0300, ext. 476.

-30-

APPENDIX B

PARENT COOPERATIVE PRESCHOOL SURVEY

Please complete the following statements, and bring along to the next co-op meeting.

I believe that young children are _____

_____

_____

A good preschool teacher is _____

_____

_____

Parent involvement in a preschool should include _____

_____

_____

_____

In a preschool children need _____

_____

_____

_____

In a good preschool children learn _____

_____

APPENDIX C

PRESCHOOL OBSERVATION GUIDE

INTRODUCTION

This guide is designed to aid parents who are beginning to gather impressions and information about the functions and elements of a preschool setting. The guide is divided into the following six sections:

I	Environment
II	Use of Space
III	Equipment
IV	Tone of Classroom
V	Activities
VI	Parent and Volunteer Assistance (for cooperative preschools)

The criteria are meant to focus attention on specific points of interest while allowing you to react and respond to features of each center visited. The guide gives space to note your impressions while you are in the preschool center. The purpose for the observation guide is to help you begin to notice, compare, and evaluate those common elements which are an integral part of a quality preschool. You may find it preferable to select two or three sections to observe rather than all six.

If you're observing with other parents, it would be beneficial for each of you to examine one or two of the areas included in the guide on the initial visit. Ideas and observations could then be shared through discussion after the visit.

If possible, an opportunity might be arranged to discuss your observations with the director of the preschool.

DEFINITIONS:

Child-sized furnishings:

Chairs are considered of suitable size if the child's feet rest flat on the floor when the child is seated in the chair.

Tables are child-sized if the child's knees fit under the table comfortably and elbows can rest on the table when the child is seated.

Toilets and sinks are child-sized if they are proportioned for children without needing modifications such as steps or toilet seat attachments.

Bulletin boards are at the child's eye level if the child can see them without bending back to look up.

Developmentally appropriate:

An activity or material is developmentally appropriate if the child has the necessary skills to enjoy the activity, participate in it constructively, and successfully accomplish the goals of the activity with reasonable effort and repetition.

We consider the developmental level of the individual child more important than age as an indicator of readiness for activities and materials.

Tone:

General or overall impression of the quality of interaction between teachers and children in a room; the sense that one gets about the attitude or spirit in the room.

Teacher-Controlled Curriculum:

"the most authoritarian and most fully programmed of the three types (of curricula). The teacher directs the child's activities following clearly defined directions which tell him or her what materials to use, what to teach, when to teach it,

and how to respond to the child's success or failure. In this way, the teacher's activities are as programmed or directed as the child's."

Child-Centered or Child-Controlled Curriculum:

"leave(s) most of the initiative to the child. The teacher's job is to respond sensitively and intuitively with learning experiences which meet the child's interest and which are based on the teacher's understanding of the children's developmental needs and strengths."

Teacher and Child Mutually Controlled Curriculum:

"combines both approaches, permitting the child to exercise his initiative and the teacher to respond within a relatively controlled and clearly defined structure."

* Day Care: Serving Preschool Children, Volume 3, Donald J. Cohen, M.D., United States Department of Health, Education and Welfare, Office of Child Development, 1975, DHEW Publication #76-31057, pp. 71-72.

PRESCHOOL OBSERVATION GUIDE - DATE OF VISIT: PRESCHOOL: OBSERVER:

	OBSERVER'S COMMENTS	DISCUSSION
I. ENVIRONMENT A. Describe type of facility and community location of the pre-school		
B. Describe access to the preschool from the outside		
C. Describe routine care arrangements (toilets, water, storage, etc.)		
D. List attractive features		

PRESCHOOL OBSERVATION GUIDE - DATE OF VISIT: PRESCHOOL: OBSERVER:

	OBSERVER'S COMMENTS	DISCUSSION
E. Identify Problem Areas		
II. USE OF SPACE A. Describe space for children's personal belongings		
B. List Special Activity Areas (Use back of page to sketch a floor plan, if desired)		
C. List kinds of activities encouraged through provision of materials and equipment (Quiet, large movement, block-building, dramatic play, art/creative, music)		

PRESCHOOL OBSERVATION GUIDE - DATE OF VISIT: PRESCHOOL: OBSERVER:

	OBSERVER'S COMMENTS	DISCUSSION
III EQUIPMENT A. List age-appropriate and child-sized equipment and materials that are available B. List other equipment that is available C. How are materials stored (on open shelves, closets, chests, out of children's reach, etc.) D. What materials & equipment encourage parallel and/or cooperative play. (Is there enough, or is it shared)		

27

PRESCHOOL OBSERVATION GUIDE - DATE OF VISIT: PRESCHOOL: OBSERVER:

	OBSERVER'S COMMENTS	DISCUSSION
IV TONE OF CLASSROOM A. Describe children's arrival and departure time		
B. Identify Daily Routines		
C. Describe informal interactions between adults		
D. Describe informal interactions between adults and children		
E. Describe overall approach to discipline-do all adults use a consistent approach (especially when correcting or setting limits		

120

PRESCHOOL OBSERVATION GUIDE - DATE OF VISIT: PRESCHOOL: OBSERVER:

	OBSERVER'S COMMENTS	DISCUSSION
V. DESCRIBE PRESCHOOL ACTIVITIES A. Identify individual and small group activities (children explore and/or initiate own activities) B. Identify activities that are adult-directed (note size of group, time spent in group, purpose of activity) C. Identify ways that facilitate independent use of materials D. List children's individual and/or small group activities E. List activities planned and scheduled daily		

121

130

131

	OBSERVER'S COMMENTS	DISCUSSION
F. List evidences of planning (For Cooperative Preschools) VI. PARENT VOLUNTEER ASSISTANCE IN CLASSROOM A. How many parents _____ B. Describe how parent/ volunteers facilitate children's activities C. Describe methods used to guide parent/volunteers (verbal or written instructions, evidences of co-planning) D. Describe evidences that parents influence plans and activities		

APPENDIX D

STATE CHILD CARE LICENSING AGENCIES

ALABAMA
State Board of Pensions and Security
64 N. Union St.
Montgomery, AL 36104

ALASKA
Department of Health and Social Services
Pouch H.
Juneau, AK 99801

ARIZONA
Department of Public Welfare
1624 W. Adams St.
Phoenix, AZ 85007

ARKANSAS
Department of Public Welfare
State Capitol Building
Little Rock, AR 72722

CALIFORNIA
Department of Social Welfare
2815 O St.
Sacramento, CA 95818

COLORADO
Department of Social Services
Division of Public Welfare
1575 Sherman St.
Denver, CO 80203

CONNECTICUT
Department of Health
79 Elm St.
Hartford, CT 06115

DELAWARE
Division of Social Services
Bureau of Child Development
Box 309
Wilmington, DE 19899

FLORIDA
Bureau of Children's Services
Division of Family Services
Department of Health & Rehabilitative Services
Box 2050
Jacksonville, FL 32203

GEORGIA
Department of Family and Children Services
3330 Peachtree St., N.E.
Atlanta, GA 30326

HAWAII
Department of Child Welfare
Government Building
Honolulu, HI 96717

IDAHO
Department of Public Assistance
Box 1189
Boise, ID 83837

ILLINOIS
Department of Children and Family Services
1 North Old State Capitol Plaza
Springfield, IL 62706

INDIANA
Department of Public Welfare
100 N. Senate Ave.
Indianapolis, IN 46204

IOWA
Department of Social Services
Lucas State Office Building
Des Moines, IA 50319

KANSAS
Division of Maternal and Child Care
Board of Health
Department of Social Welfare
State Office Building
Topeka, KA 66612

KENTUCKY
Department of Child Welfare
403 Wapping St.
Frankfort, KY 40601

LOUISIANA
Department of Public Welfare
Box 44065
Baton Rouge, LA 70804

MAINE
Department of Health and Welfare
State House
Augusta, ME 04330

MARYLAND
Department of Employment and Social Services
1315 St. Paul Street
Baltimore, MD 21202

MASSACHUSETTS
Department of Public Health
Capital Bldg.
Boston, MA 01021

MICHIGAN
Department of Social Services
300 S. Capital Avenue
Lansing, MI 48926

MINNESOTA
Department of Public Welfare
Division of Social Services
Centennial Building
St. Paul, MN 55155

MISSISSIPPI
Child Welfare Division
Department of Public Welfare
600 Woolfolk Building
Jackson, MS 39216

MISSOURI
Department of Public Health and Welfare
Broadway State Office Building
Jefferson City, MO 65101

MONTANA
Social Services Division
Department of Public Welfare
Box 1723
Helena, MT 59601

NEBRASKA
Division of Social Services
Department of Public Welfare
1526 K St.
Lincoln, NE 68508

NEVADA
Bureau of Health Facilities
State Welfare Division
State Office Building
Carson City, NV 89701

NEW HAMPSHIRE
Division of Welfare
Department of Health
Pillsbury St.
Concord, NH 03301

NEW JERSEY
Department of Education
1000 Spruce St.
Trenton, NJ 08625

NEW MEXICO
Department of Public Health
Box 2348
Santa Fe, NM 87501

NEW YORK
Department of Social Services
1450 Western Avenue
Albany, NY 12203

NORTH CAROLINA
Department of Social Services
Box 2599
Raleigh, NC 27602

NORTH DAKOTA
Department of Social Services
Capital Building
Bismarck, ND 58501

OHIO
Department of Public Welfare
Division of Social Services
Oak and 9th
Columbus, OH 43215

OKLAHOMA
Department of Institutions
Social and Rehabilitative Services
Box 25352
Oklahoma City, OK 73125

OREGON
Children's Services Division
Department of Human Resources
Public Service Building
Salem, OR 97301

PENNSYLVANIA
Office of Family Services
Department of Public Welfare
Harrisburg, PA 15204

RHODE ISLAND
Department of Social and Rehabilitative Services
Division of Community Services
Child Welfare Department
600 New London Avenue
Cranston, RI 02910

SOUTH CAROLINA
Children and Family Services
Department of Public Welfare
Box 1520
Columbia, SC 29202

SOUTH DAKOTA
Department of Public Welfare
Pierre, SD 57501

TENNESSEE
Department of Public Welfare
State Office Building
Nashville, TN 37219

TEXAS
Department of Public Welfare
John H. Reagan Building
Austin, TX 78701

UTAH
Division of Family Services
Department of Social Services
231 E. 4th St., S.
Salt Lake City, UT 84111

VERMONT
Office of Child Development
Agency of Human Services
43 State St.
Montpelier, VT 05602

VIRGINIA
Department of Welfare and Institutions
429 S. Belvidere St.
Richmond, VA 23220

WASHINGTON
Department of Public Assistance
Box 1162
Olympia, WA 98501

WEST VIRGINIA
Department of Welfare
Charleston, WV 25305

WISCONSIN
Division of Family Services
Department of Health
1206 Northport Drive
Madison, WI 53704

WYOMING
Division of Public Assistance and Social Services
Department of Health
State Office Building
Cheyenne, WY 82001

DISTRICT OF COLUMBIA
Office of Child Development
Department of Human Resources
Washington, DC 20001

APPENDIX E

Sample Articles of Organization

(The following is an example of a charter that contains the required information as to purposes and powers of an organization and disposition of its assets upon dissolution. You should bear in mind that requirements for these instruments may vary under applicable State law.)

Articles of Incorporation of _____

The undersigned, a majority of whom are citizens of the United States, desiring to form a Non-Profit Corporation under the Non-Profit Corporation Law of --, do hereby certify:

First: The name of the Corporation shall be --.

Second: The place in this State where the principal office of the Corporation is to be located is the City of --, -- County.

Third: Said corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501 (c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

Fourth: The names and addresses of the persons who are the initial Trustees of the corporation are as follows:

Name	Address

Fifth: No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set

forth in Article Third hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

(If reference to Federal law in articles of incorporation imposes a limitation that is invalid in your State, as in California, you may wish to substitute the following for the last sentence of the preceding paragraph: "Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation.")

Sixth: Upon the dissolution of the corporation, the Board of Trustees shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Trustees shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized

and operated exclusively for such purposes.

In witness whereof, we have hereunto subscribed our names this -- day of -- 19--.

Source:

Internal Revenue Service, How to Apply for Recognition of Exemption for an Organization, Publication 557, 1978, page 8.

FORM NP-29

File in Duplicate

ARTICLES OF INCORPORATION UNDER THE GENERAL NOT FOR PROFIT CORPORATION ACT

(Please type or print using black ink)

(Do Not Write in This Space)

Date Paid

Filing Fee $50.00

Clerk

Secretary of State, Springfield, Illinois.

We, the Incorporators _____ *(Not less than three)*

Incorporator's Names	Number	Street	Address City	State

being natural persons of the age of twenty-one years or more and citizens of the United States, for the purpose of forming a corporation under the "General Not For Profit Corporation Act" of the State of Illinois, do hereby adopt the following Articles of Incorporation:

1. The name of the corporation is:

2. The duration of the corporation is ☐ perpetual OR _____ years.
3. The name and address of the initial registered agent and registered office are:

Registered Agent _____

Registered Office _____

City, Zip Code, County _____
(Do Not Use P. O. Box)

4. The first Board of Directors shall be _____ in number, their names and addresses being as follows:
(Not less than three)

Directors' Names	Number	Street	Address City	State

5. The purposes for which the corporation is organized are:

APPENDIX F

MEETING AGENDA

I. CALL TO ORDER The chairperson should call the meeting to order promptly at scheduled time even though only a few members are present. A late start is evidence of poor planning which is a handicap difficult to overcome. The chairperson should always arrive early. MEMBERS ARRIVE ON TIME ONLY WHEN A MEETING STARTS ON TIME.

One rap of the gavel calls the meeting to order. This is followed by the statement, "The meeting is now in order." If necessary you may want to say, "Will the meeting please come to order."

II. WELCOME The welcome should be a warm, friendly greeting to all. Be sure to gain the attention of the group before starting. Make any appropriate introductions such as new members, guests, and/or speaker.

III. MINUTES The presiding officer calls upon the secretary to read the minutes of the previous meeting. The secretary may report on the attendance at this time. Following the reading of the minutes the presiding officer asks if there are corrections to the minutes, then states the minutes are approved as corrected, or as read.

VI. TREASURER'S REPORT The chairperson calls for the treasurer's report after which she states, "This report will be placed on file."

V. EXECUTIVE BOARD REPORT The presiding officer calls for the report from the executive board which is usually read by the secretary unless the by-laws state otherwise. No vote is required following this report unless it contains recommendations which are handled like any main motion.

VI. OTHER OFFICER'S REPORTS Any other officer may be called upon to report at this time such as the parent coordinator and purchasing agent. No vote is required unless there is a recommendation in the form of a main motion. This is the appropriate time for the Director/ Teacher to make her or his report to the group.

VII. COMMITTEE REPORTS Committees should be required to report to the group on a regular basis though not every committee will report at every meeting. The chairperson should notify each committee chairman who will be expected to make a report. Any chairman who has items to report should notify the chairperson prior to the business meeting so that committee will be placed on the agenda.

VIII. UNFINISHED BUSINESS The presiding officer states that there is or there is not unfinished business. These are items which have been postponed from an earlier meeting. Do not ask the members, "Is there any unfinished business?"

IX. NEW BUSINESS These items may include correspondence which requires action such as a request for a donation. Bills which require the approval of the group for payment are presented under new business. Other new business comes from the members in the form of motions.

Source:
Pierce, Renna and Louise Pittenger, Meeting Pattern: A Guidebook for Efficient Meetings, Family Life Department Highline Community College, Midway Washington, 1976, page 5.

APPENDIX G

PROPOSED BUDGET PEP COOPERATIVE PRESCHOOL

CATEGORY		IN-KIND	TOTAL
I Personnel			
A. Director/Teacher	$ 3,360.00		3,360.00
B. Assistants		2,137.50	2,137.50
C. Substitute Teacher	210.00		210.00
D. Secretary		142.50	142.50
E. Maintenance		600.00	600.00
F. Fringe Benefits	336.00		336.00
TOTAL PERSONNEL	$ 3,906.00	2,880.00	6,786.00
II Building			
A. Renovation & Repair*	1,850.00		1,850.00
B. Rent	600.00		600.00
C. Utilities	735.00		735.00
D. Insurance	250.00		250.00
TOTAL BUILDING	$ 3,435.00		3,435.00
III Equipment & Furnishings			
A. Classroom Equipment*	4,942.50		4,942.50
B. Office Equipment*	280.00	150.00	430.00
C. Parent's Room*	170.00	220.00	390.00
D. Kitchen Equipment*	87.00		87.00
E. Maintenance Equipment*	78.00	185.00	263.00
TOTAL EQUIPMENT	$ 5,557.50	555.00	6,112.50
IV Supplies & Materials			
A. Program Supplies	424.00		424.00
B. Office Supplies	160.00		160.00
C. Cleaning Supplies	251.00		251.00
D. First Aid Supplies	25.00		25.00
TOTAL SUPPLIES AND MATERIALS	$ 860.00		860.00

CATEGORY			IN-KIND	TOTAL
V	Food			
	A. Children's Snacks		1,515.00	1,515.00
	B. Other		75.00	75.00
	TOTAL FOOD		1,590.00	1,590.00
VI	Travel			
	A. Staff Travel	$ 90.00		90.00
	B. Field Trips		100.00	100.00
	TOTAL TRAVEL	$ 90.00	100.00	190.00
VII	Other			
	A. City License	35.00		35.00
	B. Sign*		20.00	
	C. Advertising	125.00		125.00
	D. Photographs	35.00		35.00
	E. Petty Cash	150.00		150.00
	TOTAL OTHER	$ 345.00	20.00	365.00

TOTAL CASH	$14,193.50
TOTAL IN-KIND	5,145.00
GRAND TOTAL	$19,338.50

* Start up costs or "front-end" money.
(Depending on your group much of this can be donated.)

* TOTAL START UP CASH $7,407.50

BUDGET NOTES:
*In-Kind Services

I	Personnel		
	A. Director/Teacher		
	$7.00/hour x 12 hours/week x 40 weeks/year		$ 3,360.00
	*B. Assistants		
	2 people x $3.75/hour x 7.5 hours/week x 38 weeks/year		2,137.50
	C. Substitutes		
	$6.00/hour x 35 hours/year		210.00
	*D. Secretary		
	1 hour/week x $3.75/hour x 38 weeks/year		142.50
	*E. Maintenance		
	4 hours/week x $3.75/hour x 40 weeks/year		600.00
	F. Fringe Benefits		
	1. 1 week paid vacation ($7 x 12 hours/week)	$ 84.00	
	2. Insurance (est.)	112.00	
	3. 5 sick days 4 hours/day x 5 days 20 hours x $7.00	140.00	
		$336.00	336.00
II	Building		
	A. Renovation and Repair		
	1. Installation of Fire Alarm System, emergency lighting and fire proofing for compliance with Fire Codes; thermometers, new toilet seats, soap dispensers sandbox cover and outdoor fencing required for compliance with health codes.		$ 1,850.00
	B. Rent $ 60/month x 10 months		600.00
	C. Utilities		
	1. Phone $30/month x 12 months		360.00
	2. Garbage Service $15/month x 10 months		150.00
	3. Heat, light, water (included in rent)		
	4. Snow plowing $25 x 5		125.00
	5. Lawn mowing $10 x 10		100.00
	D. Insurance		
	General Liability Insurance	$ 500,000	150.00
	Property Insurance	$ 10,000	100.00

BUDGET NOTES:
*In-Kind Services

I	Personnel		
	A. Director/Teacher		
	$7.00/hour x 12 hours/week x 40 weeks/year		$ 3,360.00
	*B. Assistants		
	2 people x $3.75/hour x 7.5 hours/week x 38 weeks/year		2,137.50
	C. Substitutes		
	$6.00/hour x 35 hours/year		210.00
	*D. Secretary		
	1 hour/week x $3.75/hour x 38 weeks/year		142.50
	*E. Maintenance		
	4 hours/week x $3.75/hour x 40 weeks/year		600.00
	F. Fringe Benefits		
	1. 1 week paid vacation ($7 x 12 hours/week)	$ 84.00	
	2. Insurance (est.)	112.00	
	3. 5 sick days 4 hours/day x 5 days 20 hours x $7.00	140.00	
		$336.00	336.00
II	Building		
	A. Renovation and Repair		
	1. Installation of Fire Alarm System, emergency lighting and fire proofing for compliance with Fire Codes; thermometers, new toilet seats, soap dispensers sandbox cover and outdoor fencing required for compliance with health codes.		$ 1,850.00
	B. Rent $ 60/month x 10 months		600.00
	C. Utilities		
	1. Phone $30/month x 12 months		360.00
	2. Garbage Service $15/month x 10 months		150.00
	3. Heat, light, water (included in rent)		
	4. Snow plowing $25 x 5		125.00
	5. Lawn mowing $10 x 10		100.00
	D. Insurance		
	General Liability Insurance	$ 500,000	150.00
	Property Insurance	$ 10,000	100.00

III Equipment and Furnishings

A. Classroom Equipment

1. Standard furnishings					$ 2,033.50
Coatrack Units	5	@$125.00	=	$725.00	
Tables (18-22")	4	@ 65.00	=	280.00	
Chairs (11½")	22	@ 12.00	=	264.00	
Cots	2	@ 26.00	=	52.00	
Storage Units	3	@ 170.00	=	510.00	
Step Stools	2	@ 10.00	=	20.00	
Tray Cabinet	1	@ 175.00	=	175.00	
Wastebaskets	2	@ 3.75	=	7.50	
2. Block Building					681.00
Unit Blocks	1	@ 250.00	=	250.00	
Hollow Blocks (intro set)		160.00	=	160.00	
Transportation Toys-Child Size	4	@ 24.00	=	96.00	
Block Cart	1	@ 85.00	=	85.00	
Animals (set)	1	@ 8.00	=	8.00	
People (set)	1	@ 8.00	=	8.00	
Table Blocks(set)	1	@ 40.00	=	40.00	
Signs (set)	1	@ 10.00	=	10.00	
Small trucks (sets)	2	@ 12.00	=	24.00	
3. Library Area					156.00
Books	15	@ 5.00	=	75.00	
Book Display	1	@ 45.00	=	45.00	
Flannel Board	1	@ 20.00	=	20.00	
Flannel Board Stories (sets)	4	@ 4.00	=	16.00	
4. Dramatic Play & Housekeeping					556.00
Stove	1	@ 60.00	=	60.00	
Sink	1	@ 60.00	=	60.00	
Refrigerator	1	@ 60.00	=	60.00	
Table & Chairs	1	@ 70.00	=	70.00	
Rocking Chair	1	@ 30.00	=	30.00	
Doll	4	@ 12.00	=	48.00	
Doll Bed	1	@ 30.00	=	30.00	
Doll Cradle	1	@ 35.00	=	35.00	
Doll Carriage	1	@ 40.00	=	40.00	
Toy Telephone	1	@ 12.00	=	12.00	

	Lacing Board (sets)	2 @	4.50 =	9.00	
	Pegborad	4 @	5.00 =	20.00	
	Pegs (boxes)	4 @	1.60 =	4.80	
	Lotto Games	2 @	3.00 =	6.00	
	Sorting Games (set)	1 @	4.50 =	4.50	
	Color Cubes (sets)	1 @	5.00 =	5.00	
	Counting Frame	1 @	10.00 =	10.00	
	Sorting Shapes (set)	1 @	5.00 =	5.00	
	Busy Board	1 @	15.00 =	15.00	
9.	Rhythm and Music				339.45
	Rhythm Instruments Set	1 @	34.00 =	34.00	
	Wrist Bells	3 @	1.15 =	3.45	
	Drum	1 @	16.00 =	16.00	
	Record Player	1 @	95.00 =	95.00	
	Step Bells (set)	1 @	15.00 =	15.00	
	Records	4 @	6.00 =	24.00	
	Tape Recorder	1 @	50.00 =	50.00	
	Tapes	4 @	2.00 =	9.00	
	Autoharp	1 @	80.00 =	80.00	
	Tambourine	2 @	7.00 =	14.00	
10.	Science Area				134.00
	Aquarium	1 @	40.00 =	40.00	
	Magnifying Glass	1 @	12.00 =	12.00	
	Magnets	2 @	7.00 =	14.00	
	Balance Scale	1 @	20.00 =	20.00	
	Measuring Tape	1 @	1.00 =	1.00	
	Nature Items			-----	
	Prism	1 @	3.00 =	3.00	
	Globe	1 @	25.00 =	25.00	
	Household Scale	1 @	15.00 =	15.00	
	Thermometer	1 @	4.00 =	4.00	
11.	Active Play				341.00
	Tricycles	4 @	40.00 =	160.00	
	Wagons	2 @	26.00 =	52.00	
	Rocking Boat	1 @	70.00 =	70.00	
	Wheelbarrow	1 @	35.00 =	35.00	
	Balls	3 @	6.00 =	18.00	
	Bean Bags (sets)	2 @	3.00 =	6.00	

B. Office Equipment					$ 280.00
Desk	1 @	$150.00 =	150.00		
Chair	2 @	30.00 =	30.00		
*Typewriter	1 @	150.00 =	150.00		
File Cabinet	1 @	45.00 =	45.00		
Hole Punch	1 @	5.00 =	5.00		
Stapler	1 @	10.00 =	10.00		
In-box	1 @	10.00 =	10.00		
C. Parents Room Equipment					390.00
*Table	1 @	100.00 =	100.00		
*Chairs	4 @	30.00 =	120.00		
Lamp	1 @	30.00 =	30.00		
Books	8 @	10.00 =	80.00		
Bookshelf	1 @	60.00 =	60.00		
D. Kitchen Equipment					87.00
Coffee Pot	1 @	25.00 =	25.00		
Assorted Baking Pans		20.00 =	20.00		
Pitchers	3 @	5.00 =	15.00		
Can Opener	1 @	5.00 =	5.00		
Hot Pads	2 @	1.00 =	2.00		
Bowls			10.00		
Dish Drainer (3 tubs)			10.00		
E. Maintenance Equipment					263.00
*Vacuum (donated @$150.00)			150.00		
*Rake (donated @ 15.00)			15.00		
Shovel	1 @	15.00 =	15.00		
*Hose (donated @ 10.00)		10.00 =	10.00		
*Sprinkler (donated @ 10.00)		10.00 =	10.00		
Brooms	2 @	10.00 =	20.00		
Mop	2 @	10.00 =	20.00		
Pail	2 @	5.00 =	10.00		
Toiler Brush	1 @	3.00 =	3.00		
Sponges			10.00		
IV Supplies and Materials					
A. Program Supplies					
Paint (Tempera 8-Gal.)		13.00 =	104.00		
(Fingerpaint 2-Gal.)		15.00 =	30.00		
Glue (3-Gal)		10.00 =	30.00		
Paste (2-Gal.)		8.00 =	16.00		
Paper (Tissue)			6.00		
(Construction)			85.00		
(Newsprint)			25.00		

	Playdough (10 bags flour)	20.00	
	(oil 3-gal.)	25.00	
	(salt)	5.00	
	(food coloring)	10.00	
	Crayons (35 boxes)	35.00	
	Pencils (3-doz.)	3.00	
	Markers (4-doz.)	18.00	
	Tape (12 rolls)	12.00	
B.	Office Supplies		160.00
	File Cards	3.00	
	Folders	10.00	
	Envelopes	15.00	
	Labels	5.00	
	Ledger & Receipts	15.00	
	Paper	30.00	
	Stationery	20.00	
	Pens	5.00	
	Pencils	2.00	
	Paper Clips	3.00	
	Rubberbands	2.00	
	Address Book	8.00	
	Tape	5.00	
	Tacks	2.00	
	Stamps	30.00	
	Safety Pins	5.00	
C.	Cleaning & Paper Supplies		251.00
	Cleaning Products	60.00	
	Paper Towels	36.00	
	Tissue	35.00	
	Toilet Paper	25.00	
	Napkins	15.00	
	Paper Cups	80.00	
D.	First Aid Supplies		25.00
	Band aids, adhesive tape, cotton gauze, cotton balls, Bactine, alcohol, Ace Bandage, thermometer.		
V	Food		
*A.	Children's Snacks		
1.	Juice		
	20 children x 4 oz. juice/child x 3 days/ week x 38 weeks = 9,120 oz. ÷ 16 oz./gal. = 570 gal. x $2.50/gal. =		1,425.00
*2.	Crackers and Cookies		
	20 children x 2 crackers/child x 3 days/ week x 38 weeks = 4,560 crackers ÷ 100 crackers/box 45 boxes of crackers x $2/box =		90.00

*B.	Other Coffee, tea, sugar, cream and snacks for meetings	$ 75.00
VI	Travel	
A.	Staff Travel Picking up supplies, home visits estimate 500 miles x $.18/mile =	90.00
*B.	Field Trips (if we did not carpool on field trips) 2 trips/year x 1 bus/trip x $50/bus =	100.00
VII	Other	
A.	City License $35/year for local business license	35.00
*B.	Sign $20 for wooden sign in front of building	20.00
C.	Advertising 1. 800 brochures printed and forms	85.00
	2. Newspaper Ads	40.00
D.	Photographs 5 rolls film and developing	35.00
E.	Petty Cash (money to spend if needed)	150.00

APPENDIX H

Sample Letter to Solicit Donated Equipment or Funds to Purchase Equipment

August 5, 1980

PEP Cooperative Preschool
2000 Fifth Avenue
River Grove, IL 60171

Wilson Sporting Goods
2233 West St.
River Grove, IL 60171

Dear Mr. Bennett:

A group of parents in River Grove is working together to establish a cooperative preschool for our children. We will need to purchase equipment and supplies for the preschool center. We're asking Wilson Sporting Goods to support our efforts by donating 5 playground balls or currency to help us get our preschool started.

The PEP Cooperative Preschool has non-profit status, and all proceeds will go directly into supplies and equipment for the preschool center.

One of our members will contact you soon by phone or in person. Please call 456-0300 if you'd like more information.

Thank you for your interest and support.

Sincerely,

Sample Letter to Solicit Donations for Fund-raising Event

August 5, 1980

PEP Cooperative Preschool
2000 Fifth Avenue
River Grove, IL 60171

Wilson Sporting Goods
2233 West St.
River Grove IL 60171

Dear Mr. Bennett:

A group of parents in River Grove is working together to establish a cooperative preschool for our children. We're planning a fund-raising auction on September 24 to help us purchase needed equipment and supplies for the preschool center. We're asking Wilson Sporting Goods to support our efforts by donating children's sports equipment or currency to help us increase the overall profits from this event.

The PEP Cooperative Preschool has non-profit status, and all proceeds will go directly into supplies and equipment for the preschool center.

One of our members will contact you soon by phone or in person. Please call 456-0300 if you'd like more information.

Thank you for your interest and support.

Sincerely,

APPENDIX I

STAFF CONTRACT - PEP COOPERATIVE PRESCHOOL

PARTIES — This agreement is entered into by the PEP Cooperative Preschool, employer, and _____, employee. It shall be a contract for the school year _____-_____, subject to the By-laws of the PEP Cooperative Preschool and the terms which follow. This contract binds only the school and no officer or member of the school may be held personally liable thereunder.

DUTIES 1. The duties of the employee shall be as described in the Job Description.

SCHOOL YEAR 2. The school year shall commence _____ 19___ and end June ___, 19___.

SALARY 3. The salary for the term of this contract shall by $_____ per year, payable in nine-monthly payments from September thru May at the end of each of those months.

HOURS 4. The school session shall be from 9:00 A.M. to 11:30 A.M., Monday thru Friday. The employee shall be present 30 minutes before the session begins and shall remain 30 minutes after the session ends each day.

HOLIDAYS 5. Holidays shall correspond with those in the Public Schools. Employee shall only be paid for holidays which fall on the days when the preschool would have been in session.

LEAVE 6. The employee shall be allowed up to three days a school year for personal or professional business and seven days sick leave per year.

TERMINATION 7. This agreement may be terminated by either party on thirty days' written notice.

In witness whereof, the parties hereto have set their signatures this _____ day of _____, 19___.

By _____
President

_____
Employee

* ITEMS UNDERLINED CAN BE CHANGED TO SUIT YOUR OWN POLICIES

APPENDIX J

PEP COOPERATIVE PRESCHOOL

Parent's Agreement:

I consent to the enrollment of my child/ren _____ _____ with the PEP Cooperative Preschool and agree that the PEP Cooperative Preschool shall not be responsible in case of illness or injury to my child/ren while attending this facility or in transit to and from this facility.

I give my consent for my child/ren to take part in field trips or excursions off the premises under proper supervision.

I agree that in case of accident or injury, the PEP Cooperative Preschool may seek emergency medical care in the event I cannot be contacted immediately.

I authorize PEP Cooperative Preschool to release my child/ren to the following individuals:

Name	Address	Phone	Relationship
1.			
2.			
3.			

(Over for Additional Space)

I agree to inform PEP Cooperative Preschool in writing if anyone other than those persons listed above will call for my child/ren.

_____
Mother's signature

_____ _____
Witness Father's signature

_____ _____
Date Legal Guardian's signature
(if other than parent)

APPLICATION FOR ENROLLMENT
PEP COOPERATIVE PRESCHOOL

Date of application _____ Date of Admittance _____

Child's Name _____ Date of Birth _____
Month/Day/Year

Name Child Responds To _____

Address _____
Street City State Zip

Phone Number _____

Present Weight _____ Height _____

Mother's Name _____ Birth Date _____

Home Address _____
Street City State Zip

Occupation _____

Work Address _____

Home Phone _____ Work Phone _____

Hours Employed Away From Home _____

Father's Name _____ Birth Date _____

Home Address _____
Street City State Zip

Occupation _____

Work Address _____

Home Phone _____ Work Phone _____

Hours Employed Away From Home _____

Complete only if guardian is someone other than parents:

Guardian's Name _____

Home Address _____
Street City State Zip

Occupation _____

Work Address _____

Home Phone _____ Work Phone _____

Hours Employed Away From Home _____

Marital Status (Check All That Apply):

_____ Married _____ Separated _____ Other (specify)

_____ Single _____ Widowed _____

_____ Divorced _____ Remarried _____

Physician's Name _____

Address _____ Phone No. _____

Hospital Preferred _____

Members of the Child's Household (Parents, Siblings, Relatives, Boarders, etc.)

	Name	Age	Relationship
1.			
2.			
3.			
4.			
5.			
6.			
7.			

Primary language spoken at home. _____

Describe any major changes in the family which have affected the child.

_____

_____

Briefly describe a normal day for your child--including:

Sleep routines (bedtimes, naptimes, wake-up) _____

Mealtimes _____ Favorite Foods _____

Time spent watching TV _____ Favorite Programs _____

_____ Time spent playing alone _____

With other children _____ Activities w/parents _____

_____ Father alone _____ Mother alone _____

Does your child enjoy eating? _____ Accept new foods?_____

Eat favorite foods only? _____ Any allergies? _____

Does your child have any particular fears?(Name them) _____

_____

How does s/he handle frustration? _____

Does s/he sing while playing? _____ Talk to self? _____

Have imaginary friends? _____

How do you handle your child's misbehavior? (spank, isolate, time-out, restraint, scold, deny privileges, other)

_____

What toileting words does your child use? _____

Does s/he handle toileting independently? _____

Any other significant information about your child you want to share?

_____

_____

Name two (2) persons near your home or in the community who would accept responsibility for your child in an emergency.

NAME	ADDRESS	PHONE NO.	RELATIONSHIP
1.			
2.			

APPENDIX J

CFS 602
(Rev. 7/76)

State of Illinois
Department of Children and Family Services

MEDICAL REPORT ON AN ADULT OR CHILD IN A LICENSED CHILD CARE FACILITY

(Includes employees and volunteers in child care institution, group home, day care center, or night-time center; foster parents or operators of day care or night-time homes, their own children and other members of their households; and child placed or to be placed for care.)

(Name of Person Examined) (Birthdate)

Position if Employee _____

Name of Licensee or Applicant for License _____

Address _____

I. TESTS AND IMMUNIZATIONS

A. Tests on Adult or Child Examined

Test	Date	Results
Tuberculin skin, or chest X-ray in a positive reactor		
Other (specify):		

B. Immunization Schedule (Only for a child placed or to be placed in a licensed facility)

(Immunizations shall be administered in accordance with good medical practices as recommended by the Illinois Department of Public Health and/or the American Academy of Pediatrics.)

Type	Dates of Basic Immunizations				Boosters
Rubella					
Measles					
Whooping Cough					
Diphtheria					
Tetanus					
Poliomyelitis					
Other (specify):					

II. FINDINGS AND RECOMMENDATIONS

A. Findings

Examination revealed the following significant physical and emotional conditions: _____

B. Recommendations

The above individual was found free of communicable disease and otherwise physically and emotionally fit to serve or reside in a facility caring for minor children:

☐ Yes ☐ No Explain "No": _____

(Date) (Physician's Signature)

Address _____

Telephone _____

APPENDIX K

SAMPLE INTERVIEW QUESTIONS

1. Why do you think you would like to work for a cooperative preschool?
2. Tell us(me) how you would encourage working with parents.
3. How would you explain the concept of "cooperation?"
4. Tell us(me) about your past job experiences.
5. What experiences do you feel prepared you for this position?
6. Can you give an example of a typical class day?
7. What do you enjoy most about working with children?
8. How do you handle discipline in a group of children?
9. How would you use parents in the preschool?
10. How would you handle a parent who disagreed with you?
11. How would you handle a parent who used strong disciplinary measures on a child in the room?
12. How would you manage the business details? The children's activities?
13. What do you feel is most important for children to learn in preschool? Why?

APPENDIX L

STATE OF ILLINOIS
DEPARTMENT OF CHILDREN AND FAMILY SERVICES
DIVISION OF CHILD WELFARE

NON-COST OR LOW-COST MATERIALS AND EQUIPMENT FOR THE CHILD CARE CENTER*

The following are suggestions for adding variety and increasing the supply of play materials in the child care center. These materials can stimulate both staff and children to use equipment creatively.

The materials are meant to be used in addition to and not in place of play equipment recommended by your licensing representative. Some of these materials are temporary and should be discarded as soon as they are frayed or broken.

Safety Factors:

Be sure all wood and tin surfaces are smooth. Avoid danger of slivers and sharp edges.

Your licensing representative will be glad to discuss these ideas with you.

MATERIALS:	SUGGESTED USE:
1. Large boxes, crates, and cartons.	Unlimited creative use, indoors or out; i.e. book cases, toy storage, boats, trains, bus, store or doll corner furniture, climbing, jumping, steps. T.V. screen (using two rollers to move picture panel).
2. With addition of casters	Wagons, push and pull toys.
3. All sizes--wood and cardboard boxes, cheese boxes.	Building, painting, doll furniture, trains; containers to hold materials such as crayons, beads, etc.
4. Wooden boards. Some with cleats (may be used with or without the boxes).	Building, tunnels, bridges, walking board, balancing, slides, jumping, crawling.
5. Old wheels.	For "would-be drivers" with boxes and boards.
6. Logs--singly, stacked or upright.	Climbing, benches, boundary for sand or swing area.
7. Old auto chassis, rowboat, wagon.	For playground.
8. Barrels (including packing drums usually available at Jewelry and Department Stores)	Rolling, climbing, crawling, and tunneling.

*Compiled by the Day Care Center Licensing Staff of the Chicago Region of the Department of Children and Family Services

9. Rubber tires and inflated inner tubes.	Swings, crawling, rolling, "stepping stones". Sand enclosure, trampoline.
10. Scraps of soft wood, nails	Sawing, hammering for hand-eye coordination.
11. Large cartons with paper bags.	Make robot or "space" suits. Other costumes.
12. Milk cartons	Bird nests; straighten and close open end and use for building blocks. "Planters" for seeds or small plants. Storage bins for marbles, spools, nails, etc., cut in halves or fourths. Housekeeping and store play.
13. Sticks and Dowels--all sizes; old brooms or mop sticks. Sticks from shoe stores.	Hobby horses, flags, tree trunks, etc.
14. Tin cans--various sizes (smooth edges).	For sand play: nest of cans. Building. "Telephone": Two tin cans with small hole in bottom. Connect with waxed string, engines, robots, bells, sprinklers, hurricane lamps, headlights for box autos, stilts, etc. bean-ball or other pitching games.
15. Spools	For stringing; soap bubble blower; wheels for pull toys; combine with small sticks or pipe cleaners for construction, leis, abacus, knobs-unlimited.
16. Small food containers (cans, cereal boxes, milk and cheese cartons, empty plastic bottles, etc.)	For housekeeping and store play. Unlimited use in combinations.
17. (Milk) Bottle tops.	Play money or counting games, stringing, putters, decorating hats.
18. Clean dress-up clothes, hats, jewelry, fans, purses, men's vests and hats, scarfs, "frills", etc. wallets.	Doll house play.
19. Plastic bottles of different sizes and shapes. Funnels, tubes, sponges, strainer.	Doll house play. Pouring. Experimentation - unlimited in combination.
20. Heavy cartons of interesting shapes (five gallon ice cream type, potato chip cans).	For making decorative waste baskets, storage, and other items, drums, furniture.

158

21. Plastic open mesh berry containers.	For weaving with ribbons or crepe paper. Easter baskets. Hats.
22. Attach to wood board: Locks, keys, fasteners, switches, slide bolts, chains, door knobs, etc.	Gadget board
23. Scrap book or basket of different materials (from sandpaper to fur, including crepe, satin, wool, ribbon, cotton, etc.)	For sensory experiences in textures. For language development in describing these items - collages.
24. Beads, string, buttons, pieces of material, stones, shells.	Art work, collage, rattles.
25. Paper bags.	Hand puppets. Head mask. Store play.
26. Plastic bottles (thoroughly rinsed.)	With painted, cork legs for making animals, coin banks. Cut off handles and top for making a pail; waste basket. Use handle end for funnel. Wind mills--noise makers. Since plastic bottles are easily cut and sewed, the possibilities are endless.
27. Cottage cheese tops.	To paste collages. Insert stones, beads, etc. in dough and allow to harden.
28. Cigar Boxes.	Use as above; also for storage, wagons, with spools, radios.
29. Egg cartons.	Egg shell garden; compartmentalized jewel boxes. Cut for art work.
30. Cardboard rollers from paper towels or toilet tissue.	For base of animal bodies and dolls, tree trunks, decorative candles. Other art work, megaphone.
31. Wall paper and upholsterer's sample books, catalogues, magazines. Greeting Card sample books.	For cutting and pasting. Decorating doll houses; paper dolls. Doll clothes. Collages; paper mache. Scrap books.
32. Clothespins.	Dolls, fences for doll houses, drum sticks; hanging up easel paintings. Game: Dropping or tossing into box or can.
33. Shirt cardboards.	Make good backing for magazine pictures; covers for scrap books and homemade story books; for painting, for drying clay work (name can be marked).
34. Corks--potato printing.	Paint stamps; block print.

35. Sponges	Painting; dip sponge into paint and daub on paper; use with sticks for trees; for doll house play. For water play, small pillows and cushions.
36. String	String painting, hand games, collage, fringe.
37. Drinking straws (cut up) macaroni shapes, cheerios, etc.	Stringing; pasting.
38. Bottle caps.	Tacked to board or cork in decorative designs. Use as "garden" for small seeds, fish scraper, hat decorations, play money, etc.
39. Picture File Cut out simple, realistic pictures and paste on cardboard or construction paper.	Can be used for holidays, story telling or object recognition.
40. Old socks.	Hand puppets; bean bags; doll clothes, bits-of-soap holder.
41. Cover large board or cardboard with piece of flannel salvaged from night gown, robe, etc. Use solid color.	Flannel board; may be used by children or teacher for story telling and as a bulletin board.
42. Magazine pictures backed with flannel.	To be used with flannel board.

Musical and Rhythm Instruments

1. Shakers - Tamborines	Two paper plates stapled or sewn together with pebbles or beans inside; paper bags with pebbles or beans inside. Decorate with crayon, ribbons, crepe paper as desired.
2. Xylophone	Cut broom or mop sticks into varying lengths. Mount on wood slats, covered with felt strips cut from old hat.
3. Rhythm sticks	Any kind of sticks about ten or twelve inches long.
4. Drums and Tomtoms	A. Inner tubing pulled tightly over both open ends of large cans (fruit juice or coffee cans) or oatmeal boxes. B. Sticks used with cardboard boxes. The new coffee cans with the plastic covers can be used just as they are.
5. Wood blocks; rub two together.	With thumb tacks cover one side of a wood block with sand paper.
6. "Guitars"	Rubber bands or strings of varying lengths placed on notched paper plates, cardboard or board.
7. Trumpets - Bugles	Rollers from paper towels or toilet paper. Cover one end with wax paper. Hum or blow into open end.

APPENDIX M

Catalogs: Equipment and Materials

American Crayon Company
167 Wayne Street
Jersey City, NJ 07302

American Guidance Service
Publishers's Building
Circle Pine, MN 55014
(612) 786-4343

Childcraft Education Corp.
20 Kilmer Road
Edison, NJ 08817
(800) 631-5652

Childrens Press
1224 West Van Buren Street
Chicago, IL 60607
(800) 621-1115

Community Playthings
Rifton, NY 12471
(914) 658-3141

Constructive Playthings
Main Office and Showroom
P. O. Box H5445
1040 East 85th Street
Kansas City, MO 64131
(816) 444-4711

Developmental Learning Materials
7440 Natchez Avenue
Niles, IL 60648
(312) 647-7800

Edmund Scientific Corp.
Edscarp Building
Barrington, NJ 08007

Fischer-Price Toys
East Aurora, NY 14052

Gray's Distributing Co., Inc.
"The Learning Tree"
4410 N. Clark Street
Chicago, IL 60640
(312) 769-3737

Humanics
P. O. Box 7447
Atlanta, GA 30309
(404) 874-2176

Jennings, Inc.
Park, Playground, School
Equipment
P. O. Box 208
Letchfield, MI 49252
(517) 542-2916

Kaplan School Supply Corp.
600 Jonestown Road
Winston-Salem, NC 27103
(800) 334-1980

E. N. Lodge
Foxcraft Square
Jenkintown, PA 19046
(215) 887-5970

Mc Graw-Hill Book Company
Webster Division
Manchester Road
Manchester, MO 63011

Play and Learn Products
2298 Grissom Drive
St. Louis, MO

Playskool, Inc.
A Milton Bradley Company
4501 W. Augusta Blvd.
Chicago, IL 60651

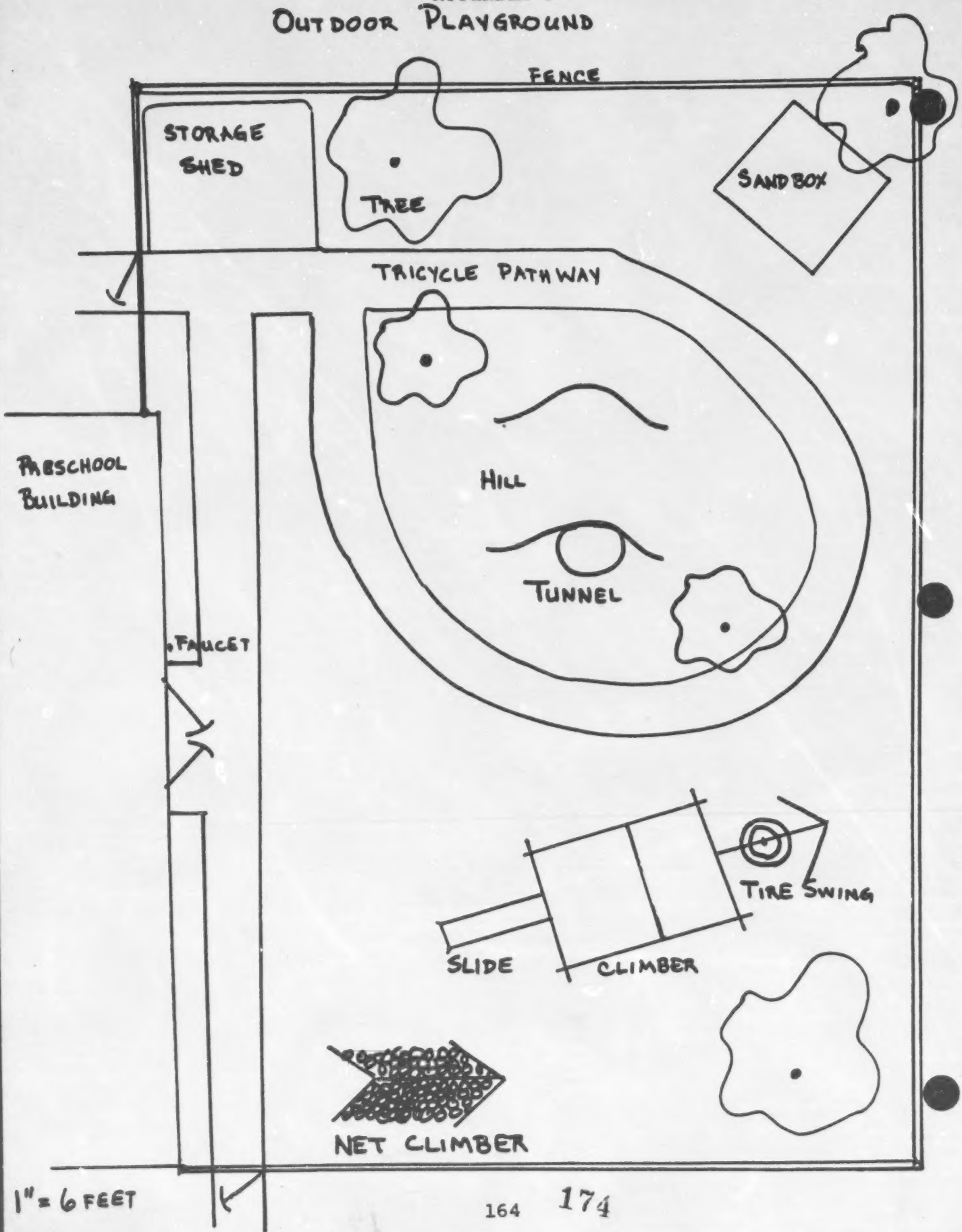
Potomac Engineering Corporation
664 N. Michigan Avenue
Chicago, IL 60611
(312) 787-7262

"Tiretoys"
Sweat Associates
523 W. Mitchell Street
Milwaukee, WI 53204
(414) 643-0310

SAMPLE ROOM ARRANGEMENT

APPENDIX O

OUTDOOR PLAYGROUND



APPENDIX P

ORGANIZATIONS CONCERNED WITH YOUNG CHILDREN

American Montessori Society, Inc.
150 Fifth Avenue - Suite 203
New York, N. Y. 10011
(212)924-3209

Association for Childhood Education International
3615 Wisconsin Avenue, N.W.
Washington, DC 20016

Black Child Development Institute, Inc.
1028 Connecticut Avenue, N.W.- Suite 514
Washington, DC 20036

Children's Bureau
P. O. Box 1182
Washington, DC 20013

Children's Defense Fund
1520 New Hampshire Avenue, N.W.
Washington, DC 20036

The Children's Foundation
1028 Connecticut Avenue, N.W. - Suite 1112
Washington, DC 20036

Children, Inc.
P. O. Box 5381
Richmond, VA. 23220

Child Study Association of America
50 Madison Avenue
New York, N. Y. 10010

Child Welfare League of America, Inc.
1145 Nineteenth St., N.W. - Suite 618
Washington, DC 20036

Day Care and Development Council of America
1012 14th St., N.W.
Washington, DC 20005
(202)638-2316

Early Education Research Center
University of Chicago
5801 Kenwood Avenue
Chicago, IL. 60637

Educational Resources Information Center
Early Childhood Education
805 W. Pennsylvania Avenue
Urbana, IL. 61801
(217)333-1386

Family Service Association of America
44 E. 23rd Street
New York, N. Y. 10010

Foundation for Child Development
345 E. 46th Street
New York, N. Y. 10017

National Association for the Education of Young Children (NAEYC)
1834 Connecticut Avenue, N.W.
Washington, DC 20009
(202)232-8777

National Education Association
1201 16th Street, N.W.
Washington, DC 20030
(202)833-4000

Parent Cooperative Preschools International
20551 Lakeshore Road
Baie D'Urfe
Quebec, Canada H9X 1R3

P. O. Box 40123
Indianapolis, Indiana 46240

Society for Research in Child Development
University of Chicago
5801 Ellis Avenue
Chicago, IL. 60637

U.S. Department of Health, Education and Welfare
Office of Child Development
Washington, DC 20201

APPENDIX Q

PEP Cooperative Preschool Task List

All cooperative members are expected to participate a minimum of two days a month in the classroom. Check the days you would be available:

Tues. _____ Wed._____ Thurs._____

Name any day or specific date(s) you cannot work in the preschool _____.

In addition to assisting in the preschool, each member must be involved in other areas. Please indicate your preferences.

Building Maintenance:

_____building upkeep (painting)
_____cleaning
_____repairs:
  _____plumbing
  _____wiring
  _____heating/cooling
  _____carpentry
  _____other, specify _____

Equipment:
_____ making repairs
_____ building new equipment
_____ purchasing equipment/supplies

Fund-Raising:
_____ planning events
_____ soliciting donations
_____ writing, publicity, public relations

Administration:
_____ handling finances
_____ record-keeping
_____ typing/clerical
_____ correspondence
_____ updating handbook

Classroom:

_____ curricula planning (long-range)
_____ weekly & daily planning
_____ gathering materials & preparing classroom activities
_____ arranging field trips, special events

Membership:

_____ telephone tree
_____ planning social events
_____ orienting members/visitors

Indicate other areas of skills or interests you could share:

_____

_____

_____

_____
Members Name(s)

_____
Child's Name

_____
Address

_____
Phone

BIBLIOGRAPHY

Administration: Organization and Operation

Bergman, Robert L., Sharing Responsibilities, Sharing Resources: A Philosophical and Practical Approach to the Administration of Parent Co-operatives and other Programs Involving Parents, Center for Human Services, 2084 Cornell Road, Cleveland, Ohio, 1975, 85 pp., $3.50.

Boguslawski, D.B., Guide for Establishing and Operating Day Care Centers for Young Children, Child Welfare League of America, New York, 1966.

Cherry, Clare, Barbara Harkness, and Kay Kuzma, Nursery School Management Guide, Fearon Publishers, Belmont, CA, 1973.

Click, Phyllis, Administration of Schools for Young Children, Delmar Publishers, Albany, New York, 1975.

Decker, Celia Anita and John R. Decker, Planning and Administering Early Childhood Programs, Charles E. Merrill Co., Columbus, Ohio, 266 pp., 1976.

Evans, E. Belle, Beth Shub, and Marlene Weinstein, Day Care: How to Plan, Develop, and Operate a Day Care Center, Beacon Press, Boston, MA, 1971.

Hewes, Dorothy W., (ed.), Administration: Making Programs Work for Children and Families, Washington, DC: NAEYC, 243 pp., 1979.

Host, Malcolm S., and Pearl B. Heller, Day Care-7: Administration, Office of Child Development, DHEW Publication #(OCD)73-20, 1971, Superintendent of Documents, U. S. Printing Office, Washington, DC, 20402, $1.25.

King County Child Care Coordinating Committee, Day Care Proposal Checklist, Day Care and Child Development Council of America, #20, 6 pp., 50¢.

Kotler, Philip, Marketing for Non-profit Organizations, Prentice-Hall, Inc., Englewood Cliffs, New Jersey, 1975.

Landreth, Catherine, Preschool Learning and Teaching, Day Care and Child Development Council of America, Washington, DC, 1972.

Levine, Howard & Carol, Effective Public Relations for Community Groups, Association Press, New York, 1969.

Southwest Education Development Labaratory, Parenting Center Model-Work Unit I-Final Report, Austin, Texas, 329 pp., 1977.

Staffieri, Robert, What Do We Believe About Child Rearing? Thoughts for Child Care Staff Development, Day Care and Child Development Council of America, Washington, DC, 1973.

Stephenson, Beth and Virginia R. Wade (eds.), Parent Cooperative Preschools International, Annotated Bibliography, Quebec, Canada: International Office, 20551 Lakeshore Road, Baie D' Urfe, 1979.

U. S. Department of Health, Education, and Welfare, Office of Child Development, Bureau of Child Development Services, Day Care Licensing Study Summary Report on Phase I: State and Local Day Care Licensing Requirements, U. S. Government Printing Office, Washington, DC, 1971, $1.75.

U. S. Department of Health, Education, and Welfare, Office of Child Development, Day Care: 1. A Statement of Principles, 2. Serving Infants, 3. Serving Preschool Children, 4. Serving School Age Children, 5. Staff Training, 6. Health Services, 7. Administration, 9. Family Day Care, Superintendent of Documents, U. S. Government Printing Office, Washington, DC.

Winn, Marie and Mary Ann Porcher, The Playgroup Book, Penguin Books, Inc., Baltimore, Maryland, 1972, (paperback) 210 pp.

Administration: Budget

Child Care Task Force, Day Care Accounting Manual, Child Care Task Force, Chicago, IL.

Day Care and Child Development Council of America, Day Care Accounting and Day Care Costs, DCCDCA, Washington, DC, 1973.

Day Care and Child Development Council of America, Cost and Quality Issues for Operators, DCCDCA, Washington, DC, 1972.

Day Care and Child Development Council of America, Standards and Costs of Day Care Programs, DCCDCA, Washington, DC, 1971.

Levine, James A., Hustling Resources for Day Care, Bank Street College Day Care Consultation Service, reprinted by DCCDCA, 1974, 12 pp., 50¢.

Rowe, Mary, The Costs of Child Care: Money and Other Resources, Day Care and Child Development Council of America, Washington, DC, 1972.

Administration: Evaluation

Gold, Jan R. and Joan M. Bergstrom, Checking Out Child Care: A Parent's Guide, DCCDCA, #84, 27 pp., 75¢

Audio-Visuals for Training

A Festival of Films - Descriptions of recent films previewed at NAEYC conferences. For children, teachers, parents, and child advocates. Complete with a directory of distributors, 1978, 132 pp.

Bjorklund, Gail and Anne Briggs, Multi-Media Instructional Materials for Child Development/Parent Education Programs, sponsored by Bureau of Education for the Handicapped (DHEW/OE), Washington, DC, 1975, 17 pp.
To teach child development and parenting skills to Junior High students.

Day Care and Child Development Council of America, Inc., source:

Georgia Federation for Early Childhood Education, A Bibliography of Audio-Visual Materials For Early Childhood Education, 6 pp., 50¢.
A bibliography of multi-media materials for children ages 2-6.

Quality Child Care, 1972, $5.00.
A color film strip with sound recording, script, and introduction sheet. The primary purpose of this two part A-V kit is to define quality child care. The film strip provides opportunities for discussion and topic expansion. Focuses on children ages 2-6 in centers. 16-minutes.

Parent and Staff Together, $5.00.
Color filmstrip with record, script, and descriptive information on formative evaluation. A joint evaluation of program, with planning, observation, home-based and center-based curriculum, and reshaping done by teams of parents and staff. Recommended for training and evaluation planning.

Piaget On Piaget: The Epistemology of Jean Piaget.
Yale University Media Design Studio
305 Crown Street
New Haven, CT 06520
(203)436-1106
16 mm color-sound, 42 min., rental $40.00, purchase $420.

Parents' Magazine Films
Box 1000
Elmsford, New York 10523
Catalog of Sound-Filmstrip sets, including Special Education, Child Development, Adolescent Values, Parent Education, Family Living, Health and Nutrition, Teacher Training.

Series: Understanding Early Childhood, Ages 1 Thru 6.
Each kit includes five filmstrips, 5 records or 3 cassettes, 5 audio script booklets, and a discussion guide.

Kit: Preparing the Child For Learning: Prepared by
Dr. J. Ronald Lally
Alice Sterling Honig

1. How an Infant's Mind Grows
2. How the Young Child's Mind Grows
3. How Language Grows
4. Learning Every Day
5. Where Can a Young Child Learn

Kit: The Child's Relationship With The Family: Prepared by Suzanne S. Fremon

1. How a Child Sees Himself
2. Dependence vs. Independence
3. The Parent Is A Teacher
4. Forcing the Child to Fail
5. Learning From Our Children

Kit: The Development of Feelings in Children: Prepared by Harriet Harvey Coffin

1. How Feelings Grow
2. How to Deal with Fear
3. Love and Joy
4. Anger and Sadness
5. Expressing Feelings

Kit: Everyday Problems of Young Children: Prepared by Rose Mukerji

1. When Children Disobey
2. When Children Are Aggressive
3. When Children Do Worrisome Things
4. When Children Are Afraid
5. When Children Begin School

Kit: The Child's Point of View: Prepared by Dr. David Elkind

1. When Fantasy Is Reality
2. The World Is Alive
3. It Happened On Purpose
4. What's In A Name
5. Communication Is An Investment

Series: Children In Crisis

Kit: (Parents) Divorce and Separation: Prepared by J. Louise Despert, M.D.

1. When Discord Upsets the Family
2. Through the Child's Eyes
3. Telling the Children
4. The Family Apart
5. Accepting the New Life Style

Kit: Child Abuse and Neglect: Prepared by Vincent J. Fontana, M.D.

1. A Crippling Disease
2. Discipline vs. Abuse
3. Who Is The Abuser...
4. How Can We Tell?
5. Treatment and Prevention

Child Development

Andrews, J.D. (ed.), One Child Indivisible, NAEYC, 1975, 283 pp., $5.25.

Axline, Virginia Mae, Play Therapy (intro by Carl R. Rogers), Houghton Mifflin Co., The Riverside Press, Cambridge, 1947.

Beadle, Muriel, A Child's Mind: How Children Learn During The Critical Years From Birth To Age Five, Doubleday & Co., Inc., Garden City, New York, 1970, 294 pp.

Caplan, Frank, The First Twelve Months of Life: Your Baby's Growth Month by Month, The Princeton Center for Infancy and Early Childhood, Bantam Books, Toronto, London, New York, 1971, 1972, 1973, Paper-$2.75.

Caplan, Frank and Theresa, The Second Twelve Months of Life, Grosset and Dunlap, New York, 1977, $14.95.

Chess, Stella, M.D., Alexander Thomas, M.D., and Herbert G. Birch, M.D., Ph.D., Your Child Is A Person - A Psychological Approach to Parenthood Without Guilt, The Viking Press, New York, 1965, 213 pp.

Church, Joseph, Understanding Your Child From Birth to Three: A Guide To Your Child's Psychological Development, Random House, New York, 1973.

Day Care and Child Development Council of America, #86, Cognitive and Mental Development in the First Five Years of Life: A Review of Recent Research, 111 pp., $2.00.

Dinkmeyer, Don and Rudolph Dreikurs, Encouraging Children to Learn: The Encouragement Process, Prentice-Hall, Englewood Cliffs, New Jersey, 1963, 162 pp.

Dreikurs, Rudolph, The Challenge of Parenthood, Meredith Press, New York, 1958, 334 pp.

Dreikurs, Rudolph, M.D., with Vicki Soltz, R.N., Children: The Challenge, Hawthorn Books, Inc., New York, 1964, 335 pp.

Dreikurs, Rudolph, M.D., Coping With Children's Misbehavior: A Parent's Guide, Hawthorn Books, New York, 1972.

Erikson, Erik, Childhood and Society, 2nd Ed., W.W. Norton & Co., New York, 1963.

Fraiberg, Selma, The Magic Years, Charles Scribner's Sons, New York, 1959.

Gesell, Arnold L and Frances L. Ilg., Child Development, Harper and Bros., New York, 1945.

Gilbert, Sara D., Three Years to Grow: Guidance for Your Child's First Three Years, Parents' Magazine Press, New York, 1972.

Hartup, Willard and Nancy L. Smothergill (eds.), The Young Child: Reviews of Research, Vol. 1, NAEYC, 1967, 315 pp., $3.75.

Hartup, Willard W., The Young Child: Reviews of Research, Vol. II, NAEYC, 1972, 382 pp. $5.75.

Holt, John, How Children Learn, Dell Publishing Co., New York, 1967.

Holt, John, How Children Fail, Dell Publishing Co., New York, 1964.

Ilg, Frances L., MD., and Louise Bates Ames, PH.D., Child Behavior from Birth to Ten, Gesell Institute, Harper, New York, 1955, 364 pp.

Ilg, Frances L., M.D., and Arnold L. Gesell, M.D., Infant and Child in the Culture of Today: The Guidance of Development in Home and Nursery School, Harper and Row, New York, 1943, 403 pp.

Le Shan, Eda J., The Conspiracy Against Childhood, Atheneum, New York, 1967.

Mussen, Paul Henry, John Janeway Conger, and Jerome Kagan, Child Development and Personality, 4th Ed., Harper & Row, New York, 1956, 1974.

*PIAGET:

*Ginsburg, Herbert and Sylvia Opper, Piaget's Theory of Intellectual Development, Prentice Hall, Englewood Cliffs, New Jersey, 1969.

*Kamii, Constance and Rheta DeVries, Piaget, Children, and Number, NAEYC, 1976, 52 pp., $2.00.

*Piaget, Jean, Judgment and Reasoning in the Child, Littlefield, Adams & Co., Totowa, New Jersey, 1969.

*Piaget, Jean, Science of Education and the Psychology of the Child, The Viking Press, New York, 1967.

*Piaget, Jean, The Moral Judgment of the Child, The Free Press, New York, 1965.

*Pulaski, Mary Ann Spencer, Understanding Piaget: An Introduction to Children's Cognitive Development, Harper & Row, New York, 1971.

Piers, Maria, Growing Up With Children, Quadrangle Books, Chicago, IL., 1966

Pines, Maya, Revolution in Learning: The Years From Birth to Six, Harper and Row, New York, 1967.

Rebelsky, Freda and Lynn Dorman (eds.), Child Development and Behavior, Alfred A. Knopf, New York, 1973.

Smart, Mollie S. and Russel C., Preschool Children: Development and Relationships, Macmillan Publishing Co., New York, 1973.

White, Burton, The First Three Years of Life, Prentice Hall, Englewood Cliffs, New Jersey, 1975.

Yamamoto, Kaoru, The Child and His Image: Self-Concept in the Early Years, Houghton Mifflin Co., Boston, MA, 1972.

Curricula Planning

(This section is annotated to help you find appropriate resources for curricula development.)

* Bank Street Model

* Beyer, Evelyn, Teaching Young Children, Pegasus, New York, 1968, 235 pp.
  Text book and guide to the Bank Street College of Education approach to nursery school education. Discusses what teachers should know and expect in an early childhood classroom.

* Biber, Barbara, Edna Shapiro and David Wickens, Promoting Cognitive Growth: A Developmental-Interaction Point Of View, NAEYC, 1977, 64 pp., $2.75.
  Describes the role of the teacher in facilitating cognitive learning. Educational goals for the early years that reflect the Bank Street philosophy.

* Christianson, Helen M., Mary M. Rogers and Blanch A. Ludlum, The Nursery School: Adventures in Living and Learning, Houghton Mifflin Co., Boston, 1961, 302 pp.
  Introduces early childhood education; its purposes, plan of organization, sequence of daily activities, values of peer group. A basic guide to social and emotional development of two, three, and four year olds.

* Johnson, Harriet M., School Begins at Two: A Book For Teachers and Parents, Agathon Press, Inc., New York, 1970, 224 pp.
  Presents views of an educational innovator in early childhood education. Views the teacher of young children as more than "a nice lady who likes little children" but as one with a professional commitment to structure, nurture and protect the learning environment for the growing child.

* Carmichael, Viola S., Curriculum Ideas for Young Children, Association for the Education of Young Children, Los Angeles, CA, 1971, 95 pp.

Mrs. Viola S. Carmichael, 1886 Kinneola Canyon Road, Pasadena, CA 91107, provides resources, ideas, and activities for early childhood classrooms. Topics include: Ourselves, Homes and Families, Community and Helpers, Historical American Indians, Food, Seasons, and others.

Day, Barbara, Open Learning in Early Childhood, University of N. C., Chapel Hill, Macmillan Publishing Co., Inc., New York, 1975, 228 pp.
Practical aspects of creating an environment in which children can explore, create, and discover. How to implement an open education program for children 5-8 years.

Denenberg, Victor H. (ed.), Education of the Infant and Young Child, Academic Press, Inc., New York and London, 1970, 140 pp.
Contributors, Kazan, Bruner, Et al. Reviews and summarizes data concerning effects of early experiences on the very young. Especially discusses effects of deprivation and need for early stimulation.

Dittmann, Laura L., (ed.), Curriculum Is What Happens: Planning Is the Key, NAEYC, 1977, 72 pp., $2.00.
Help for teachers in curriculum planning, emphasizing self-directed learning.

Eisner, Elliot W., English Primary Schools: Some Observations and Assessments, NAEYC, 1974, 100 pp., $2.50.
Surveys English Primary Schools as a basis for planning similar programs in American Schools.

Flemming, Bonnie Mack and Darlene Softley Hamilton, Resources for Creative Teaching in Early Childhood Education, Harcourt Brace Jovanovich, Inc., 1977.
Complete curriculum and activity guide. Includes seven sections: self-concept, families, celebrations, seasons, animals, transportation, the world. Includes songs, charts, ideas for learning centers.

Hess, Robert D. and Doreen J. Croft, Teachers of Young Children, Houghton, Mifflin, Co., Boston, MA, 1972, 337 pp.
Regarded as a text for teachers of young children. The complexity of early education demands professionalism. The book presents an overview of the profession.

Hildebrand, Verna, Introduction to Early Childhood Education, The Macmillian Company, New York, 1971, 356 pp.
A textbook written to prepare teachers of children ages three through six. Gives overall view of goals, children, techniques and curriculum. Suggests learning experiences. Discusses teacher-parent relationships.

Hymes, James L., Jr., Teaching the Child Under Six, 2nd Ed. (paper), Chas. E. Merrill Publishing Co., Columbus, Ohio, 1974.
Centers on three, four and five year olds and on their school life. Recommends that early childhood education be available - free to all.

Keister, "The Good Life" for Infants and Toddlers, NAEYC, 1977, 48 pp., $1.75.
Presents a demonstration program of quality daytime care. Examines the essential elements of the environment, staff, materials, and program.

Lindberg, Lucille, and Rita Swedlow, Early Childhood Education: A Guide For Observation and Participation, Allyn and Bacon, Inc. Boston, MA, 1976, $7.95.
Includes rationale and techniques for observation of young children at play. Specific worksheets to accompany each chapter. Designed as textbook.

McFadden, Dennis N. (ed), Early Childhood Development Programs and Services: Planning for Action, NAEYC, 1973, 178 pp., $2.50.
Presents issues and approaches to planning comprehensive programs and services for infants and young children.

McSpadden, Lucia Ann, Developmental Curriculum: A Total Approach, Salt Lake City Head Start Day Care Center, reprinted by DCCDCA, 1974, 81 pp., $2.00.
Offers guidelines for developing a center program in response to needs of children served---a process rather than a single approach.

*Montessori

*Malloy, Terry, Montessori and Your Child: A Primer for Parents, Schoken Books, New York, 1974, 95 pp.
A primer, not just for Montessori parents, asks three questions: What is your child like? What does your child need? How can you help your child? Describes the best in preschool education from Montessori point of view.

*Montessori, Maria, The Absorbent Mind, Holt, Rinehart and Winston, New York, 1967, 304 pp.
Analyzes the psychological and physical aspects of child's growth. Discusses the first six years which Montessori regards as the single most significant period of human life.

*Montessori, Maria, Childhood Education, Henry Regnery, Chicago, 1974, 137 pp.
A concise description of the Montessori method, its origins, difficulties, achievements, and contemporary applications.

*Montessori, Maria, Dr. Montessori's Own Handbook, Schoken Books, New York, 1965, (1st edition: 1914).
A short, practical guide to one set of ideas and practices in the education of young children. Contains detailed and clear description of the materials and their use.

*Montessori, Maria, Spontaneous Activity in Education: The Advanced Montessori Method, Schoken Books, New York, 1967, (1st edition: 1917).
A mature, detailed, philosophical expression of Dr. Montessori's ideas on aspects of the child's growing personality.

*Orem, R. C., Montessori Today, Capricorn Books, New York, 1972.
A review of the programs, innovations, and successes of more than 100 Montessori Schools - a guide for parent and teacher.

Parker, Dr. Ronald K. (ed), The Preschool in Action: Exploring Early Childhood Programs, Center for the Advanced Study of Education, Graduate Center, The University of New York, Allyn and Bacon, Inc., Boston, 1972.

Includes Bruner, Kaines, Miller, Blank, Weikart. Offers 12 specific curricula for the preschool classroom with tips on using games, puzzles, music and other instructional materials to improve student learning and involvement.

Read, Katherine H., The Nursery School: A Human Relationships Laboratory, W. B. Saunders & Co., Philadelphia, 1971.
Textbook for early childhood educators; includes program, history and philosophy, planning, environment and curriculum, understanding children and behavior, working with home-school community.

Schrock, John H., Parent Assisted Learning Strategies: The Development of an Early Intervention Program for Parents and Their Infants, Doctoral dissertation, Nova University, Ap. 1975, 375 pp.
Describes the development, implemtation and evaluation of a pilot early intervention program for parents and infants 1-36 months.

Skutch, Margaret and Wilfrid G. Hamlin, To Start A School, Little Brown & Co., Boston, 1971, 147 pp.
Describes a school and how it came to be, as a human story and a practical primer. Tells what works and what doesn't work. Personal, not theoretical.

Taylor, Katherine Whiteside, Parents and Children Learn Together, Teachers College Press, New York, 1968.
Describes the development of a co-operative preschool. Helpful and informative guide presenting a model and practical guidelines.

Weikart, David P., Linda Rogers, et al., The Cognitively Oriented Curriculum: A Framework for Preschool Teachers, an ERIC-NAEYC Publication in Early Childhood Education, 1971, 196 pp., $3.50.
Interprets and applies Piaget's Theory of cognitive development through real classroom examples of learning experiences.

Individualization: Building Ethnic Awareness

Clark, Kenneth B., Prejudice and Your Child, 2nd Edition, Beacon Press, Boston, 1963.

Comer, James P., M.D., and Alvin F. Poussaint, M.D., Black Child Care: A Guide to Emotional and Psychological Development, Pocket Books, Simon & Shuster, New York, 1975, 408 pp., $1.95.

Goodman, Mary Ellen, Race Awareness in Young Children, Collier-Macmillan, Ltd., London, 1952, Revised 1964.

Granger, Robert C and James C. Young (eds), Demythologizing the Inner-City Child, NAEYC, 1976, 144 pp., $4.00.

McDonald, Marjorie, Not By The Color Of Their Skin, International Universities Press, Inc., New York, 1970.

Pialorski, Frank P. (ed), Teaching the Bilingual: New Methods and Old Traditions, University of Arizona Press, Tucson, 1974.

Schmidt, Velma and Earldene,Mc Neill, Cultural Awareness: A Resource Bibliography, NAEYC, 1978, 121 pp., $4.75.

Individualization: Observing and Assessing Children

Cohen, Dorothy H., and Virginia Stern, Observing and Recording the Behavior of Young Children, Teachers College Press, Columbia University, New York, 1958.

Flapan, Dorothy, Ph.D. and Peter Neubauer, M.D., Assessment of Early Childhood Development, Jason Aronson, New York, 1975, 151 pp.

Meisels, Samuel J., Developmental Screening of Early Childhood: A Guide, NAEYC, Washington, DC, 1976, 60 pp., $2.50

Mowtray, Jean K., and Helen H. Salisbury, Diagnosing Individual Needs for Early Childhood Education, Charles E. Merrill, Columbus, OH, 1975.

Physical Development: Health-Nutrition

Brazelton, T. Berry, M.D., Doctor and Child, Delacourte Press, 1976, 231 pp., $8.95.

Croft, Doreen, Recipes for Busy Little Hands, 741 Maplewood Place, Palo Alto, CA, 94303, 1967.

Davis, Adele, Let's Have Healthy Children, Harcourt, Brace Jovanovich, 1972.

Feingold, Ben F., M.D., Why Your Child Is Hyperactive, Random House, New York, 1975.

Green, Martin L., A Sigh of Relief, The First Aid Handbook for Childhood Emergencies, Bantam, 1977.

Harley, Lucille S., Developmental Nutrition, Prentice Hall, Inc., Englewood Cliffs, New Jersey, 1980.

Lansky, Vicki, Feed Me! I'm Yours, Meadowbrook Press, 1978.

Lansky, Vicki, The Taming of the C.A.N.D.Y. Monster, Meadowbrook Press, 1978.

Martin, Ethel Austin, Nutrition in Action, Holt Rinehart, Winston, NY, 1965.

McWilliams, Margaret, Nutrition for the Growing Years, John Wiley and Sons, Inc., NY.

Montagu, Ashley, Touching: The Human Significance of the Skin, Columbis University Press, New York, 1971.

Pantell, Robert, M.D., James Fries, M.D., and Donald Vickery, M.D., Taking Care of Your Child, Wesley Publishing Co., 1977.

Prudden, Bonnie, How To Keep Your Child Fit From Birth to Six, Harper & Row, 1964.

Spock, Benjamin McLane, M.D., Baby and Child Care, Meredith Press, New York, 1968.

Vaughan, Gerard, A Pictorial Guide to Common Childhood Illnesses, Day Care and Child Development Council of America, Washington, DC., 1970, #67, 176 pp.

Wanamaker, Nancy, Kristin Hearn, and Sherrill Richarz, More Than Graham Crackers: Nutrition Education and Food Preparation with Young Children, NAEYC, 1979.

Play

Ames, Louise Bates, Ph.D., and Joan Ames Chase, Ph.D., Don't Push Your Preschooler, Harper & Row, 1974, 212 pp.

Axline, Virginia M., Dibs: In Search of Self, Houghton Mifflin Co., Boston, 1964.

Axline, Virginia M., Play Therapy, Ballantine Books, New York, 1947.

Caplan, Frank and Theresa, The Power of Play, Anchor Books, New York, 1974.

Engstrom, Georgianna (ed) Play: The Child Strives Toward Self-Realization, NAEYC, 1971, 72 pp., $2.50.

Hartley, Ruth, Frank Lawrence, and Robert Goldenson, Understanding Children's Play, Columbia University Press, New York, 1952.

Hill, Dorothy M., Mud, Sand, and Water, NAEYC, 1977, 36 pp.

Hirsh, Elisabeth S., (ed), The Block Book, NAEYC, 1974, 119 pp., $3.50.

Madaras, Lynda, Child's Play: A Manual For Parents and Teachers, Peace Press, Inc., Culver City, CA, 152 pp., $6.95.

McVicker, Polly, Imagination: Key To Human Potential, NAEYC, 1972, 104 pp., $3.50.

Millar, Susanna, The Psychology of Play, Penquin Book, Baltimore, 1968.

Piaget, Jean, Play, Dreams and Imitation in Childhood, W. W. Norton & Co., New York, 1962.

Piers, Maria, (ed), Play and Development, W. W. Norton & Co., New York, 1972

Sharp, Evelyn, Thinking is Child's Play, Avon Books, New York City, 1969; E. P. Dutton & Co., New York, 1969.

Sponseller, Doris, Play As A Learning Medium, NAEYC, Washington, DC, 1974.

Sutton-Smith, Brian and Shirley, How To Play With Your Children (and When Not To), Hawthorn Books, New York, 1974.

Wolfgang, Charles H., Helping Agressive and Passive Preschoolers Through Play, Charles E. Merrill Publishing Co., Columbus, Ohio, 1977, 108 pp.

Practical Issues with Young Children

Ames, Louise Bates, Ph.D., and Joan Ames Chase, Ph.D., Don't Push Your Preschooler, Harper & Row, 1974, 212 pp.

Beck, Helen L., Don't Push Me, I'm No Computer: How Pressure to 'Achieve' Harm Preschool Children, McGraw-Hill Book Co., 1973.

Belotti, Elena Gianini, What Are Little Girls Made Of: The Roots of Feminine Stereotypes, Schoken Books, New York, $7.95.

Briggs, Dorothy C., Your Child's Self-Esteem: The Key to Life, Doubleday & Co., Garden City, New York, 1975.

Honig, Alice Sterling, Fathering: A Bibliography, ERIC Clearinghouse, Early Childhood Education, 805 W. Pennsylvania Ave., Urbana, IL. 61801, #164, 70 pp., $4.00.

Jordan, June B. and Rebecca F. Dailey, Not All Wagons Are Red: The Exceptional Child's Early Years, Council for Exceptional Children, Reston, VA, 1973.

Larrick, Nancy, A Parents' Guide to Children's Reading, Doubleday, Garden City, New York, 1969, 360 pp.

LeShan, Eda, How Do Your Children Grow?, David McKay Company, Inc., New York, 1971.

LeShan, Eda, Learning to Say Good-By: When a Parent Dies, MacMillan, New York, 1976.

Spock, Benjamin, M.D., Raising Children In A Difficult Time, W.W. Norton & Co., New York, 1974.

Sprung, Barbara, Non-Sexist Education for Young Children: A Practical Guide, Citation Press, New York, 1975, $3.25

Stone, Jeannette Galambos, A Guide to Discipline, NAEYC, 1978, 32 pp., $1.50.

Program Planning: Activities and Materials

Adams, Leah and Betty Garlick (eds.), Ideas That Work With Young Children, Vol. 2, NAEYC, 1979, 244 pp., $4.25.

Austin - AEYC, The Idea Box, NAEYC, 1973, 290 pp., $5.75.

Baker, Katherine Read (ed.), Ideas That Work With Young Children, Vol. 1, NAEYC, 1972, 243 pp.

Baratta-Johnson, Mary, Work Jobs, Addison-Wesley Publishing Co., 1972, $9.95.

Braga, Joseph and Laurie, Children and Adults: Activities for Growing Together, Prentice-Hall, Englewood Cliffs, New Jersey, 1976.

Broad, Laura Peabody and Nancy Towner Butterworth, The Playgroup Handbook, St. Martins Press, New York, 1974.

Caney, Steve, Toy Book, Workman Publishing Co., New York, 1972, $8.95.

Cole, Ann and Carolyn Haas, I Saw A Purple Cow and 100 Other Recipes for Learning, Little, Brown & Co., Boston, 1972.

Cole, Ann and Carolyn Haas, A Pumpkin In A Pear Tree: A Holiday Activity Book That Really Works, Little, Brown & Co., Boston, 1976.

Croft, Doreen and Robert D. Hess, An Activities Handbook for Teachers of Young Children, Houghton-Mifflin, New York, 1975.

Darrow, H.F., and Van Allen, R., Independent Activities for Creative Learning, Teachers College Press, Columbis University, New York, 1961.

Gregg, Elizabeth, What To Do When There's Nothing To Do., Dell, 1968.

Mayesky, Mary, Donald Neuman and Raymond J. Wlodkowski, Creative Activities for Young Children, 2nd Ed., Delmar Publishers, Albany, New York, 1980, 408 pp.

Platts, Mary E., Launch: A Handbook of Early Learning Techniques for the Preschool and Kindergarten Teacher, Educational Service, Inc., P.O. Box 219, Stevensville, MI, 1972, 206 pp.

Project E.L.F., Early Learning Fun Activities Kit,
West Aurora Schools
District 129
P.O. Box 1428 - 80 S. River Street
Aurora, IL 60507

Stock, Claudette, Learning Tasks, Pruett Publishing Co., Boulder, CO, 1969, $4.00.

Trencher, Barbara R., Child's Play, an Activities and Materials Handbook, Humanics, Ltd., Atlanta, GA, 1976, 157 pp.

Association for Childhood Education International, Art . . . For Children's Growing, ACEI, Washington, DC, 1955.

Bland, Jane Cooper, Art of the Young Child: Understanding and Encouraging Creative Growth in Children Three to Five, Museum of Modern Art, New York, 1968.

Cherry, Claire, Creative Art for the Developing Child, A Teacher's Handbook for Early Childhood Education, Lear Sigler, Inc., Fearon Publishers, Belmont, CA, 1972, 186 pp.

Herberholz, Barbara, Early Childhood Art, 2nd. Ed., Wm. C. Brown Co., Dubuque, IA, 1979, 214 pp.

Horne, Lois Thomasson, Painting for Children, Reinhold Book Corp., New York, 1968.

Jefferson, Blanche, The Color Book Craze, Association for Childhood Education International, Washington, DC, 1963.

Kellogg, Rhoda, Analyzing Children's Art, National Press Books, Palo Alto, CA, 1969.

Klimo, Joan Fincher, What Can I Do Today?: A Treasury of Crafts for Children, Pantheon Books, a Division of Random House, Inc., 1971, 58 pp.

Lindstrom, Miriam, Children's Art: A Study of Normal Development in Children's Modes of Visualization, University of California Press, 9th printing, 1974, 95 pp.

Lowenfeld, Viktor, Your Child and His Art, Macmillan Co., New York, 1957.

Merritt, Helen, Guiding Free Expression in Children's Art, Holt, Rinehart, and Winston, New York, 1966.

Palestrant, P., Practical Papercraft, Homecrafts, New York, 1950.

Things For Children to Make, Editors of Sunset Books and Sunset Magazine, Lane Books, Menlo Park, CA, 1975, 96 pp.

Thomas, Sister Mary, D.C., Creative Art Experiences, DePaul Settlement, Chicago, 1965.

Program Planning: Environment and Equipment

Baker, Katerine Read, Let's Play Outdoors, National Association for the Education of Young Children, Washington, D.C., 1970.

Day Care and Child Development Council of America, Planning Playgrounds for Day Care, DCCDCA, Washington, DC., 1973.

Educational Facilities Laboratories, Inc., and Experimental Schools, Places and Things for Experimental Schools: A Joint Report, 477 Madison Ave., New York, NY, 10022, 1972 134 pp., $2.00.

Kritchevsky, Sybil, and Elizabeth Prescott, Planning Environments for Young Children: Physical Space, National Association for the Education of Young Children, Washington, DC, 1969.

Osmon, Fred Linn, Patterns for Designing Children's Centers: A report from Educational Facilities Laboratories, EFL, 477 Madison Ave., New York, NY 10022, 1973, 128 pp., $2.95.

Sharkey, Tony, et al, Building a Playground, Education Development Center, Newton, MA.

Southeastern Day Care Project, Planning Playgrounds for Day Care, Southeastern Regional Education Board, Atlanta, 1973.

Stone Mountain Education Projects, Inc., Preschool Equipment for a Multi-Use Center, Stone Mountain Education Projects, Westfield, MA.

University of Vermont Home Enrichment Center, Learning Materials Notebook,DCCDCA #31, 67 pp., $2.00.

Program Planning: General

Hirsch, Elisabeth S., Transition Periods: Stumbling Blocks of Education, Early Childhood Education Council of New York, New York, 1976.

Rudolph, Marguerita, From Hand to Head: A Handbook for Teachers of Preschool Programs, McGraw-Hill Book Co., New York, 1973.

Program Planning: Language Experiences

Anderson, Dr. Paul S., Story Telling with the Flannel Board, 21st printing, Book One, T.S. Denison & Co., Inc., Minneapolis, MN, 1974. 270 pp.

Briggs, Nancy E., and Joseph A. Wagner, Children's Literature Through Storytelling and Drama, 2nd Ed., Wm. C. Brown Co., Dubuque, IA, 1979, 201 pp.

Cazden, Courtney B., Language in Early Childhood Education, NAEYC, 1972, 143 pp., $3.00.

Coody, Betty, Using Literature With Young Children, 2nd Ed., Wm. C. Brown Co., Dubuque, IA, 1979, 198 pp.

Larrick, Nancy, Parents' Guide to Children's Reading, 3rd Ed., Doubleday, Garden City, New York, 1969, 360 pp.

Machado, Jeanne M., Early Childhood Experiences in Language Arts, 2nd Ed., Delmar Publishers, Albany, New York, 1980, 376 pp.

Meeker, Alice M., Enjoying Literature With Children, The Odyssey Press, A Division of Western Publishing Co. Inc., New York, 1969, 152 pp., $2.50.

Scott, Louise Binder, Stories That Stick, The Instructor Publications, Inc., Dansville, NY, 1973, 48 pp.

Program Planning: Music and Movement

Aranoff, Frances, Music and Young Children, Holt, Rinehart and Winston, Inc., New York, 1969.

Andress, Barbara, Music Experiences in Early Childhood, Holt, Rinehart, and Winston, New York, 1980, 195 pp.

Barnett, Elsie Braun, Montessori and Music: Rhythmic Activities for Young Children, Schoken Books, New York, 1972.

Bayless, Kathleen M., and Marjorie E. Ramsey, Music, A Way of Life for the Young Child, C. V. Mosby Co., St. Louis, 1978.

Burnett, Millie, Melody, Movement, and Language, (Orff-Schulwerk approach), R and E Research Associates, 4843 Mission St., San Francisco, CA, 1973, 77 pp.

Carr, Rachel, Be a Frog, a Bird, or a Tree: Rachel Carr's Creative Yoga Exercises for Children, Doubleday & Co., Garden City, NY, 1973.

Cherry, Claire, Creative Movement for the Developing Child: A Nursery School Handbook for Non-Musicians, Fearon Publishers, Belmont, CA, 1971, 88 pp.

Engstrom, Georgianna, (ed), The Significance of the Young Child's Motor Development, NAEYC, Washington, DC., 1971, 55 pp., $2.25.

Gerhardt, Lydia A., Moving and Knowing, Prentice-Hall, Englewood Cliffs, NJ, 1973,

Jenkins, Ella, The Ella Jenkins Song Book for Children, Oak Publications, New York, 1969.

Jones, Elizabeth, What Is Music for Young Children?, NAEYC, Washington, DC, 1969.

McDonald, Dorothy T., Music In Our Lives: The Early Years, NAEYC, Washington, DC., 1979, 76 pp., $2.50.

Palmer, Hap, Hap Palmer Songbook: Learning Basic Skills Through Music, Vol. 1 and II, Activity Records, Inc., Freeport, NY, 1971, 1972, 22pp.

Prudden, Suzy, How To Keep Your Child Fit From Birth to Six, Harper and Row, 1964.

Pugmire, M.C. Weller, Experiences in Music for Young Children, Delmar Publishers, Albany, NY, 1977, 272 pp.

Saffron, Rosanna, First Book of Creative Rhythm, Holt, Rinehart, and Winston, Inc., New York, 1963.

Sheehy, Emma D., Children Discover Music and Dance, Teachers College Press, New York, 1968, 206 pp.

Stetcher, Miriam B., and Hugh McElheny, Music and Movement Improvisation, Threshold Early Learning Library, Vol. 4, Macmillan, New York, 1972.

Program Planning: Science and Math

Carmichael, V., Science Experiences for Young Children, Southern California Association for the Education of Young Children, Los Angeles, 1969.

Charlesworth, Rosalind and Deanna J. Radcloff, Experiences in Math for Young Children, Delmar Publishers, Albany, New York, 1978, 238 pp.

Harlan, Jean, Science Experiences for the Early Childhood Years, 2nd Ed., Charles E. Merrill Publishing Co., 1980, 237 pp.

Holt, Bess and Gene, Science With Young Children, NAEYC, Washington, DC, 1977, 142 pp., $3.25.

Jacobsen, Willard J. and Abby Barry Bergman, Science for Children: A Book for Teachers, Prentice-Hall, Inc., Englewood Cliffs, NJ, 494 pp.

McGavack, John, and Donald P. LaSalle, Guppies, Bubbles, and Vibrating Objects: A Creative Approach to the Teaching of Science to Very Young Children, The John Day Co., New York, 1969.

Neuman, Donald B., Experiences in Science for Young Children, Delmar Publishers, New York, 1978, 170 pp.

Richardson, Lloyd I., Kathy L. Goodman and Others, A Mathematics Activity Curriculum for Early Childhood and Special Education, Macmillan Publishing Co., Inc., NY, 1980, 433 pp.

Working With Parents

Adair, Thelma and Esther Eckstein, Parents and the Day Care Center, Federation of Protestant Welfare Agencies, Inc., New York, 1969.

Arnstein, Helene S., What to Tell Your Child (About Birth, Death, Illness, Divorce and Other Family Crises), Pocket Books, New York, 1962.

Auerbach, Aline B., Parents Learn Through Discussion: Principles and Practices of Parent Group Education, John Wiley and Sons, New York, 1968.

Benjamin, A., The Helping Interview, Houghton-Mifflin Co., Boston, 1969.

Carkhuff, R.R., Helping and Human Relations: A Primer for Lay and Professional Helpers, V. 2: Practice and Research, Holt, Rinehart and Winston, New York, 1969.

Childcare Switchboard/Single Parent Resources Center, Playgroups: Do It Ourselves Childcare, #18 Day Care and Child Development Council of America, Inc., 1011 14th St., NW, Washington, DC, 20005, 24 pp., 75¢.

Day Care & Child Development Council of America, How To Organize an Effective Parent Group and Move Bureaucracies, #37, 112 pp., $2.00.

Honig, Alice S. Parent Involvement in Early Childhood Education, NAEYC, Washington, DC, 1975, 102 pp.

Lane, Mary B., Education for Parenting, NAEYC, Washington, DC, 1975.

LeMasters, E.E., Parents in Modern America, The Dorsey Press, Homewood, Il, 1970, 1974.

Lundberg, Christina M. and Beatrice Miller, Parent Involvement Staff Handbook: A Manual for Child Development Programs; DCCDCA, #36, 50 pp., $2.00..

Morrison, George S., Parent Involvement in the Home, School, and Community, Charles E. Merrill Publishing Co., 1978, 244 pp.

Nedler, Shari E. and Oralie D. McFee, Working With Parents: Guidelines for Early Childhood and Elementary Teachers, Wadsworth Publishing Co., Belmont, CA, 1979, 265 pp.